

CIVIL ACCOUNT CODE

VOLUME II.

AGENTS FOR THE SALE OF BOOKS

PUBLISHED BY THE

Superintendent of Government Printing, India, Calcutta.

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Bond Street, London, W.

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B-156

GOVERNMENT OF INDIA

CIVIL ACCOUNT CODE.

VOLUME II.

3410



Issued by authority of the Comptroller General.

SEVENTH EDITION.

(Reprint)

, Corrected up to 1st June 1913.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1914

Price Rupees 2 or 3s.

Civil Account Code, Seventh Edition.

(*Reprint.*)

VOLUME II.

1. This edition is merely a reprint of the seventh edition of the Civil Account Code, Volume II, with such alterations as have since been introduced through the lists of corrections up to and inclusive of the 18th list dated the 1st June 1913.¹

2. No attempt has been made to revise the rules so as to provide for any alteration of procedure consequent on the amalgamation of the Civil and Public Works Accounts Offices.

M. F. GAUNTLETT,
Comptroller General.

2nd February 1913.

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CIVIL ACCOUNT CODE.

VOLUME II.

Explanations.

The work of an Account Office falls principally under two main divisions,—(1) Audit and (2) Accounts.

The earlier Chapters of this volume deal with audit. They are followed by Chapters devoted to accounts.

At the end are added a few Chapters on miscellaneous subjects not strictly falling under either of the two main divisions.

The general principles laid down in this volume may be taken as a guide in the Account Offices of other departments in so far as they are applicable.

The instructions regarding Accounts Current and Government Securities in Trust are, however, binding on other departments.

In other matters of detail they are guided by their own Codes.

In this Code the terms Accountant General and Assistant Accountant General signify, in the case of the minor provinces, Comptroller and Assistant Comptroller respectively. The references to the Civil Service Regulations are to the fourth edition.

Chapter 34.—Audit Principles and Arrangements.

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Object of Audit.

721. The main object of audit is shortly as follows:—

• **I.**—As regards payments, to see—

- (a) that the expenditure is warranted by the orders, special or general, of the authority competent to sanction it and generally that it has been provided for in the annual Estimates;
- (b) that the expenditure is necessary for the public service, and no greater than the occasion demands;

- (c) that payment has, as a fact, been made, and has been made to the proper person, and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible.

II.—As regards receipts, to see that all sums receivable are duly paid to the proper officer and brought to credit by him. The audit of receipts, however, is in a great measure carried out by departmental officers. (See Chapters 2 and 45.)

Post-Audit.

722. The greater part of the payments made by Government is made by Treasury Officers, either before any audit, or upon an audit of a limited character by controlling departmental officers, in the manner prescribed in Volume I. The payments are then reported and accounted for to the Audit Department which deals with them according to the rules in this Code.

Pre-Audit.

723. For service payments made at a Presidency or chief Provincial town it is usually arranged that the vouchers shall be submitted to the Audit Department before payment, and that payment shall be made only on audited bills.

The method of audit described in this and the following Chapters is generally applicable to post-audit. The differences as regards pre-audit are stated in the Chapters on Presidency payments.

District Auditor.

724. One clerk, known as the district auditor, is primarily responsible for the audit and adjustment of all the accounts of a district, both of service and of debt and remittance heads. The bills of Gazetted Officers and of officers referred to in Article 814, Note 3, including those for travelling allowances, and of pensioners, may, with advantage, be audited by separate groups; but the district auditor is responsible for seeing that the bills or vouchers which he transfers to these separate groups agree with the entries in the lists of payments, that they are recovered after audit and that, unless separate objection books are kept by the groups concerned, any objection taken by the auditors is duly recorded in the objection book, and notified to the Treasury Officer or the officer concerned. Similarly, the detailed check on transfer receipts and on deposits may be entrusted to separate clerks; but the district auditor is still responsible that the lists of receipts and payments agree with the cash account and bi-monthly lists of payments, and also (if the arrangement is that he shall dispose of the vouchers in making over the lists of bills and of deposits paid) that there is a voucher complete and in due form for every recorded payment, or that objection is taken and explanation demanded.

1. Personal advances made to a Gazetted Officer should be passed on for audit in the same way as Gazetted Officers' pay bills.

725. Every list or schedule, which forms part of the month's accounts and works up to the general cash account, should pass through the hands

of the district auditor; and before passing on the list or schedule to any other person he must test the total of it against the entry in the cash account, or list of payments, and must mark the total of the schedule as well as the corresponding entry in the cash account or list of payments as "agreed," and initial them. The first duty of the person who now has to dispose of it is to see that the detailed entries recorded on it work up to the total thus agreed. He is, therefore, to perform the addition of the money column, and initial the total as "checked." Only after this is done it is permissible to proceed to the audit of the detailed entries.

District Groups.

726. The fundamental principle of the responsibility of a single person for all the accounts of a district can, in practice, be worked in two ways,—either the establishment of the Treasury audit and account department of the Accountant General's office may be broken up into groups, each charged with the accounts of a group of districts, or a single clerk may deal with all the accounts of one or more districts.

1. The chief advantage claimed for the latter system is that personal responsibility is more easily enforced against a single person than against a group. On the other hand, the more varied work of a group suits better with the unequal experience and intelligence of different men, affords a better training, and makes it easier to provide for the absence of men on leave or the drafting of any for special work.

Central Audit of Certain Payments.

727. Certain classes of payments enumerated in Chapter 58 have been removed from the audit of local offices, and placed under that of the Comptroller, India Treasuries.

Punctuality.

728. The post-audit of service payments and the examination of Debt and Account Current charges must be carried on simultaneously. No office of account can be considered free from arrears, unless the establishment is ready to deal with statements as soon as they arrive. When the first list of payments is received, the audit should at once commence, so that any error discovered may be notified to the officer immediately concerned, or, through the objection statement, to the Treasury Officer, before the next month's payments are made. If this is delayed, the same error may be again committed, the objection must again be raised, and the work is thus greatly increased.

Audit Enfacement.

729. The auditor examining a voucher or schedule should record the necessary particulars in the proper audit register (if there is one), and note on the voucher or schedule *in ink* the details of its adjustment, naming the amount to be taken to each detailed head in the Classified Abstract, in order that the Classified Abstract may be posted directly from the enfacement without new compilation. He should also, in the audit enfacement, explain the objection taken to any item in sufficient fulness to make it

readily understood. The note which serves as the audit encasement may run as follows:—

Charge—Sudder office establishment	Rs 1,976
Tehsildars and establishments	2,341
Total amount of bill	4,407
Admitted Rs 4,382—Objected to	25
as per details following:—	
A B acting for C D, acting allowance drawn at 50 per cent. should be 20 per cent.	25
Rs 18 pay of E F newly appointed, held under objection pending receipt of health certificate.	

1. The object of the rule is only to secure that every voucher shall be complete and intelligible in itself, and shall formally record its adjustment, so that a stranger may at a glance, without doubt or delay, see exactly what detailed entries in the Classified Abstract are covered by any given voucher.

2. The details of classification need not be noted in the audit encasement, (1) when the headings of the bill are printed and exactly correspond with those in the Classified Abstract, and (2) when the bill consists of one item only, in which case the heading, if in manuscript, should be examined and ticked off, or corrected when necessary.

Review of Audit.

730. The audit of Treasury Account Department vouchers, whether recorded in an audit register or not, must be reviewed by one of the Superintending Staff, who, as he passes each voucher, should place a distinctive mark (either his initials or some shorter distinctive mark) under the encasement of the voucher and against the entry, if any, in the audit register: this must be done before the Classified Abstracts are posted. The Gazetted Officer's review of the Treasury account should be taken in hand immediately after the compilation of the accounts in the Abstracts (see Article 731B).

NOTE.—Here and elsewhere the term "Superintending Staff" must not be held to include "Examiners" without the express sanction of the Comptroller General in each case.

731. The officer in charge of Gazetted Officers' audit should personally review from 25 to 40 per cent. of their salary and travelling allowance bills, the proportion varying with the number of Treasuries in the Province; the Accountant General will fix the proportion for each office within these limits. The balance of the bills in each case will be reviewed by the Superintending Staff. The officer in charge of pension audit, and each of the Superintending Staff, should review from 5 to 10 per cent. of the pension bills. Every gratuity bill should be reviewed by the Gazetted Officer in charge. The review prescribed in this Article should be made immediately after audit and before the bills are posted in the Abstracts.

NOTE 1.—Salary bills of Non-Gazetted Officers who draw on separate vouchers should be reviewed as if they were those of Gazetted Officers.

NOTE 2.—The Accountant General is at liberty to entrust review of Gazetted Officers' travelling allowance bills and of Non-Gazetted Officers' salary bills (but not of Gazetted Officers' salary bills) to an officer other than the one in charge of Gazetted Audit.

NOTE 3.—A register, adapted as required, but otherwise similar to the one prescribed in the first clause of Article 731B, should be maintained to watch the review of the bills referred to in this Article.

731A. The concurrent review of other bills should be divided among the Superintending Staff, their respective responsibilities being prescribed

by the Accountant General in the Office Manual. Subsequent review by Gazetted Officer should be made in the manner laid down in Article 731B.

NOTE 1.—It is left to the Accountant General to fix percentage of unregistered bills, the audit of which must be concurrently reviewed by the Superintending Staff in the manner prescribed in Article 731B as regards interest payment vouchers; the rest should be reviewed by the Examiners; but all establishment, contingent and travelling allowance bills must be concurrently reviewed by the Superintending Staff.

NOTE 2.—Superintendents of Sections should report the result of their review to the Accountant General through the Deputy Accountant General, bringing only important errors, gross omissions and irregularities to notice. The report should be made in a separate book for each district and not in loose sheets.

731B. The Accountant General or his Deputy should keep a register of Treasury accounts, with 12 monthly columns, and every month, as soon as the accounts are posted, should enter against each selected Treasury the name or designation of the officer by whom a review of that month's account is to be made in such way as to ensure that the accounts of every district are reviewed by a Gazetted Officer at least once in each year. The reviewing officer will call for the Cash Account, the two lists of payments, the schedules and all the vouchers except those referred to in Article 731, and subject them to a careful test audit. Re-audit of 5 to 10 per cent. is sufficient in the case of Deposit, Bills, Cheques and Interest payment vouchers, but the Deposit and Bill Registers must be looked into, and report made of their condition as well as of that of the Audit Registers generally. He should mark off the required percentage on the schedules at random, take up the vouchers, check them with the entries in the schedules, and re-audit them; he should see, also, whether the schedules have been properly dealt with by the auditors (Article 725). He should subject the Cash Account to audit as may be possible (*e.g.*, the Fine statements, discounts on stamps, and division of opium receipts); and the Plus and Minus memoranda should be checked with the accounts. Having thus generally reviewed the accounts, he will have the vouchers put up in the Audit Registers (with the exceptions already noted), see that all have been properly audited and due objections taken, and initial bills and registers. The most important part of the Gazetted Officer's review should be the audit of the establishment, travelling allowance and contingent bills, so as to see that no charges have been improperly passed; he should examine the registers also to ascertain that they are properly kept in accordance with rule and that a sufficient check exists over both fixed and variable charges. Finally, he will submit, through the Deputy Accountant General, an audit report to the Accountant General in a form to be prescribed by that officer. The report should be made in a bound book and show only important errors and irregularities.

NOTE 1.—Any portion of this check which is exercised by a Gazetted Officer in the course of his ordinary duties, need not again be exercised by him or by any other officer in the course of this review. Detailed orders on this point should be inserted in the Office Manual.

NOTE 2.—Local arrangements should be made for the review of charges of establishments drawn against a lump Provincial grant.

NOTE 3.—Detailed contingent bills are of more importance than abstract bills, and require the more attention. The review must be of detailed bills received during the month, the accounts of which are being checked: and it is more important to see that no charges are improperly passed than to see that they are properly recorded when passed. It is not, as a rule, necessary to total the items or examine the sub-vouchers except those for telegrams, service stamps and important bills. The reviewing officer should be careful

to see that special charges (Article 833) are properly recorded in the register (Form 104) and that periodical charges (Article 834) are brought on to the Contingent Register as well as the Special Register for the purpose.

NOTE 4.—In the case of large districts, the Accountant General may allow the reviewing officer two months to complete his review provided the period of one year within which all the District Accounts must be reviewed is not thereby extended to more than 18 months.

731C. The Accountant General should keep himself informed as to the completion of the Gazetted Officer's review, its condition being reported to the Comptroller General in a note to the Statement of Arrears.

Auditors' Duties.

732. The following is a list of the more important points requiring the attention of auditors:—

- (a) That the expenditure is warranted by order of Government, special or general, and generally that it has been provided for in the Budget Estimates.
- (b) That the expenditure is necessary for the public service, and not greater than the occasion demands.
- (c) That payment has, as a fact, been made to the proper person, and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible.
- (d) That the vouchers are in the prescribed form, and that they are duly receipted by the payees and in original, that a brief abstract is given in English under the signature of the drawing officer on all purely vernacular vouchers, and that vernacular signatures are transliterated.
- (e) That they are numbered with reference to the number in the list of payments or schedule, as the case may be.
- (f) That the details work up to the totals and that the totals are in words as well as in figures.
- (g) That they bear the Treasury order for payment signed by the Treasury Officer.
- (h) That they are stamped "paid."
- (i) That there are no erasures, and that any alterations in the totals are attested by the officer concerned as many times as they are made.
- (j) That stamps are affixed to all vouchers for sums in excess of Rs. 20, and that they are punched; but see Articles 7 and 8.
- (k) That no payment is made on a voucher or order signed by a clerk instead of the head of an office, or on a voucher or order signed with a stamp, and that copies of sanctions are certified by the sanctioning officer or by a Gazetted Officer authorised to sign for him.
- (l) In all cases in which it is prescribed that agreement should be effected between two different documents, the fact of the agreement should be noted on both the documents and initialled by the auditor who makes the agreement.

- (m) That, if a voucher be paid by transfer, it is stamped as having been so paid, that the head to which the amount is credited is noted on it, and that the credit is traced in the cash account when possible.
- (n) That Fund and Income-Tax deductions have been correctly made.
- (o) As regards receipts, to see that all sums due to be received are duly paid to the proper officer and brought to credit by him in the Government account.
- (p) That no bills for any allowance not claimed within six months of its becoming due has been paid without the sanction of the Accountant General.
- (q) That the audit checks are observed in spirit and not in the letter as opposed to the spirit.

Cheques.

732A. A special kind of paper protected by a water-mark, 24 lbs. cream wove double foolscap, has been prescribed for cheque forms, and for such forms this kind of paper only may be used. It is obtainable from the Controller of Stamps, Stationery and Printing, and in indenting for it great care should be exercised to ask only for the exact quantity necessary for printing the number of cheque forms. It should be seen that the correct number of cheque forms is obtained from the Press in exchange for the paper delivered. Each sheet is sufficient for 8 cheque forms. No stock of this paper need be kept in the Account Office, supplies received from the Controller of Stamps, Stationery and Printing, being at once made over to the Press for the printing of the cheque forms. The forms should be kept under lock and key in the custody of a Gazetted Officer who should maintain an account of them and obtain proper acknowledgments for all issues he may make. Stock should be taken at least once a year.

Chapter 35.—Gazetted Officers' Audit.

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Objects to be attained.

733. In the case of an effective officer, the duty of the audit office, beyond testing the formal completeness of a voucher, is—

- (a) to see that the officer is legally entitled to the pay, *i.e.*, that it is claimed and is admissible in respect of a post to which he has been duly appointed, and of which he is actually in charge;

1. Of course no claim can be admitted for service in a post not duly sanctioned, or for pay not assigned or provided for the post held by the officer.

- (b) to record the payment as a check on a second claim by the same officer and as a guide in calculating the allowances admissible in case of future leave;
- (c) to record the employment as a check on future claims to leave and pension;
- (d) in some cases, to record the employment in a scale register as a check on appointments in excess of the sanctioned scale.

734. In the case of any officer on leave, it is necessary to see that leave has been granted, that it has not been exceeded, and that the allowance claimed is covered by the rules proper to the case. For example, in the case of an officer on privilege leave, it is necessary to see that he has been in charge of the post the pay of which he claims, on such terms as to give him a right to resume charge at once.

List of Registers.

735. For several purposes various records are provided: for (a) and (b) the audit registers (Article 737); for (c) the history of services (Article 784); for (d) the scale register (Article 790).

Disallowances.

736. The consideration whether the pay drawn is *admissible* involves disallowances of improper claims and watching the recovery of money improperly drawn. The procedure in raising, communicating, and adjusting retrenchments is laid down in the Chapter on Objections (47).

Audit Register.

Form and Sub-divisions of Register.

737. The Audit Register (Form 88) should be printed on royal paper and bound up for use in volumes of convenient thickness, each form being numbered; the number thus assigned will hereafter be spoken of as the *audit number*.

1. At Calcutta and Bombay, etc., where many officers of other provinces draw pay once only or while on leave in India, a second register may be provided in Form 89. In this register payments of salaries and also advances made under Article 759 are entered chronologically without distinction; but an alphabetical index of names may be added, if thought convenient.

738. It is within the discretion of the Accountant General to bring all officers of all classes together in a single series, or to assign separate volumes to different classes: for instance, the register may be divided into four series;—one taking all Military Officers in Civil employ; a second, Medical Officers and Chaplains; a third all other officers bearing European names; a fourth, all other officers bearing Native names. It must, however, be understood that although the plan of grouping is left to discretion, yet when a particular arrangement has been selected it must be adhered to, and may not be altered without the permission of the Comptroller General, as frequent changes in the plan of registering the names will necessarily entail difficulties in tracing the past services of officers. The object to be attained is, that the audit register shall be neither too small nor too large, and that a new clerk taking up a pay voucher shall know at sight in what volume of the register he should look for the name.

1. To avoid transfers of names from register to register, and consequent distribution of personal record, it may be convenient to arrange, at the Presidency towns, that the audit of the pay of Gazetted Officers employed in the interior shall be entrusted to the same officers and recorded in the same registers with that of officers at the Presidency.

2. In some cases, as for instance when a Local Fund appointment paid for by fixed allowances is held as a collateral charge by a Gazetted Officer, it may be convenient for purposes of audit that the appointments and not the names of the officers should be the heads of the Audit Register. The names of successive incumbents with dates may be entered in the space for orders.

739. The names should be entered alphabetically, that is, either each register will proceed from A to Z for all names of the class for which it is set apart, or, if classification is not adopted, each volume will take up a certain part of the alphabet. Some blank sheets should be left after each initial letter for future entries during the currency of the register.

Opening of Register.

740. The form of register provides columns for the audit of the bills of three complete years, and the new registers should be prepared shortly

before the close of such a period; the current registers should be taken up by a person of some intelligence, the names to be omitted should be struck through with a coloured pencil, and the remaining ones re-numbered according to the corrected alphabetical order. At foot of the page containing the last name of one initial letter should be noted the number of leaves to be left blank after it for future entries.

741. All orders of unexpired force, any leave unexpired, any transfer ordered but not carried out, must be brought forward in the new register, and should, therefore, be marked for the copyist's guidance by the person correcting the register.

742. The auditor, when he passes the last month's bill, must mark any outstanding objection and see it brought forward in the new register.

743. When the new register has been prepared by the copyist, it should be laid with the old one before a Gazetted Officer who should see that the necessary particulars have been correctly transferred and set his initials against the total salary in the first money column as authority for, and a guide to, the auditing clerk. The particular Funds to which each officer is liable to subscribe as well as allowances, other than salary and exchange compensation, should be entered in the blank lines left for that purpose.

New Names.

744. It will be remembered that no pay can be passed to a Gazetted Officer who has not drawn pay for the last month, unless either he is newly appointed to the service of Government (in which case his name will be entered and a slip issued as provided in Article 746), or he produces a last-pay certificate signed or countersigned by the authorities at the India Office or by the Accountant General of another province. Care must be taken, therefore, in entering new names, or re-introducing old ones, that no pay is passed unless supported by a last-pay certificate, except in the case of an officer newly appointed in India to Government service, when a health certificate is required.

745. When an officer takes a last-pay certificate out of his province, a new money column should be filled with 0-0-0 and signed, and the fact, and the date of the grant of such a certificate should be noted in the blank space on the right-hand page. This will prevent pay being passed to him until a fresh money column is opened for him on the register.

Alterations of Pay, etc.

746. On receipt of every Government Gazette, the Gazetted Officer in charge should, with a coloured pencil, set against each notification a mark for each officer affected thereby, and the auditing clerk, after posting the entry for each name *as briefly as possible*, will mark off the pencil line, and, if necessary, fill up a new money column. In entering the order, any convenient abbreviations may be used. The Gazetted Officer should re-check the register with the Gazette, and, if all necessary entries have been

made, initial any new money column and issue slip of warning to the officer whose salary is changed. The slip may run thus—

No. _____

_____ is informed that under Order No. _____
(Gazette, p. _____) he is entitled to draw salary at the rate of _____ with effect
from _____ until _____. The details of the calculation are
given below.

To facilitate work in this office, he is requested kindly to enter No. _____ as the
audit number on the top of his salary bills.

—19—

Assistant Accountant General.

1. The number and date of the slip should be entered in the space provided for the purpose in the Audit Register.

2. An order appoints A B to act as Judge during the absence of C D; a single mark only is wanted, as the order affects only A B. But if the same order grants leave to C D and appoints A B to act for him, it has to be noted against both officers, and so two marks are necessary. In the case of any but a grade promotion, it should not be necessary in the note against A B to make any mention of C D whom he succeeds.

3. When an officer is placed on special duty for a limited time, the limitation should be stated in the note of the order; it can never be necessary to note that an officer is to act "till further orders," as a later order always cancels an earlier one.

4. After the close of each year, red-ink lines should be drawn across the spaces provided for note of orders, objections, transfers and remarks, to distinguish them from those affecting payments of subsequent years.

747. If the rates of deduction alter for any reason, or if an officer reverts without a new order to his former scale of pay, a new money column should be filled up and initialled, but no slip notice need be issued. The date above the money column should be filled in at once, only if the changed rate *necessarily* takes effect from the date of the orders; if it involve any previous transfer of charge, receipt of certificate of taking charge should first be awaited.

1. If one item of deduction vary without alteration of salary or other deductions, correction may be made in red ink without transfer of all the particulars to another money column, the date from which the corrected amount is payable being noted against it.

2. Changes in the Fund subscriptions of I. C. S. and Military Officers should be communicated to Treasury Officers—see Article 31, Note.

748. If the Gazette order notify a temporary grade promotion for a term already expired, a new money column need not be opened unless it be thought necessary. If it is not opened, the salary claimable should be named in the slip referred to in Article 746, and neatly entered in detail in the space for note of peculiar payments, etc., in the middle of the right-hand page of the register, with a guide letter, which may be set also (1) in the money column temporarily affected by the order, (2) against the note of the order, and (3) in the *cages* provided for the months for which the allowance is due; on payment, the date of the voucher will be noted in the cages against the letter.

Leave and Transfer.

749. The particulars of leave and transfer also will in part be filled up from the Gazette; the first two columns in every case, then the first two under "Leave" or the first three under "Transfer." In the column "Article of Civil Service Regulations," the nature of the leave taken should be denoted by appropriate letters, such as F, MC, P, etc., followed by the number of the Article of the edition of the Civil Service Regulations

then in force under which the leave is granted; the period of absence can only be filled in after return. The date of taking or resigning charge can only be entered from the report of transfer, and a vacancy in these columns will always give warning that some further information is required and must be called for. The column "Number and date of reference" is for the record of letters addressed to the officer regarding joining time objections, etc.

1. When furlough or leave is granted by a Local Government to a Military Officer, the Accountant General should report to the Account Officer in charge of the officer's record of pension service the dates of commencement and termination of the furlough or leave.

750. In the case of leaves succeeding each other as subsidiary leave and furlough, the day which reckons as the first day of each will appear in the column of "charge when resigned," and that which reckons as the last of each, in the column of "charge when taken": the column "period of absence" then filled up will show whether or not the period granted has been overstayed.

751. In the case of transfer the "joining time admissible" noted at the time of posting the order will, by comparison with the "time taken in joining," show whether, and by how much, the proper joining time has been exceeded.

Charge Certificates.

752. Certificates of giving over and taking charge, or of going on and returning from leave, should be noted in the audit register immediately on receipt, and after the entries have been checked by the Gazetted Officer, they should be given to the poster of the history of services and, when necessary, to the poster of the permanent advance register. After this they should be pasted in a separate file, and may be destroyed at the end of the first complete year.

NOTE.—In the case of officers stationed at a Presidency or other town in which the pre-audit system is in force, on a transfer of charge the relieved officer should be required to furnish to the Account Office specimen signatures of the relieving officer. (See Article 1023A.)

If space is exhausted.

753. Twenty-five money columns are provided in the register form, and if it should become necessary to open a twenty-sixth or if any of the several spaces provided for note of orders, remarks, objections, etc., be exhausted, then in order to avoid actual transfer of audit, a slip of thin but tough paper may be pasted by the upper edge, so as to cover the space which has proved insufficient. This plan is only a make-shift to avoid a transfer: but in some provinces, without some such artifice, transfers might be frequent and confusing, and they must always be troublesome, since all current particulars must be carried to the new page just as at the opening of a new register (Article 740).

Audit of Salary Bills.

General.

754. Audit will be recorded under the heading "Date of payment of Bills" in the cage of the month *for* which the pay is due, *i.e.*, by the

labour of which the salary is earned, not of the month in which it is issued. The name of the treasury from which payment is taken should be entered in red ink above the date of payment, but the entry need not be repeated unless the Treasury is changed. When a payment appears in an Exchange Account, the name of the account and the month of adjustment should be similarly noted in red ink. If the amount of the bill be the same as was passed for the last month, it is sufficient to note in the register the date of payment; if any further payment be made afterwards under new orders, the new date would also be entered, with a letter guiding the eye to an explanatory note in the space provided therefor in the form and to the note of the order. If there be any change in the rate of salary as compared with the last month, it will be better to enter the amount as well as the date. The amount noted should be the gross amount paid, including the amount of fund and income-tax deductions and over-payments recovered. If, in any month, exemption from income-tax is claimed, the amount so exempted should be entered with the appropriate particulars in the space left for that purpose at foot of the right-hand page of the Audit Register, and care should be taken that the annual limit prescribed in Article 34 (a), C. A. C., Vol. I, is not exceeded.

1. Suppose that in the first money column the rate of pay is shown as R400, under date 1st June 1890, and the second R450, under date 15th February 1891. If, then, for earlier months R400 (gross) only be drawn, for later ones R450, and for February R425, no note of amount is needed on the right-hand page in the cages for July to January; but in February's cage R425 would be entered along with the date, and in March's R450. Thus an entry without specification of amount will always be understood to be for the same amount as that last recorded.

755. After the necessary enfacement of the voucher, the audit clerk should lay it with the register before the Superintendent or the Gazetted Officer in charge, who will attest the enfacement and initial the register. Particulars of objection, if any, will be posted in the space provided in the audit register, and duly attested by the Reviewing Officer, and the voucher will be ready for surrender to the poster of the Classified Abstract. But if the ground of objection be only non-receipt of a complete certificate of transfer of charge where the transfer involved moving to another station, no note of it need be made under "Particulars of objection," as the absence of a certificate in such a case is shown in the form under the head "Particulars of leave and transfer."

1. When the review of Gazetted Officers' bills is divided between the Superintendent and the Gazetted Officer, it should be so arranged that every class of officers passes under the review of the latter at least once in every quarter.

Finance Department Officers.

756. The bills for salaries and other allowances of officers in independent charge of Account Offices will, after detailed audit and record in the local offices, be forwarded in original for final audit and record to the Comptroller, India Treasuries. The bills of other officers of the Finance Department attached to any local Account Office must be audited by the officer in independent charge personally. For charges of Deputy Auditors General paid elsewhere than in Calcutta, see Article 1172.

757. A return showing separately the pay, acting, and other allowances drawn by all officers in departments under the direct administration of the

Government of India in the Department of Finance must be forwarded monthly to the Comptroller General so as to reach him not later than the 27th of each month.

Officers serving under Contracts.

758. No pay should be passed to any officer on a contract of service made in England until the contract shall have been examined and registered by the Accountant General, who will bring to the notice of the Local Government any case in which pay is stated in sterling.

Advances to Gazetted Officers.

Advances in India.

759. Salary and allowances advanced under proper sanction to Gazetted Officers come under audit in the same way as salary payments made on due date, and should be entered accordingly in the audit register. An advance made on transfer or at the port of arrival to enable an officer to join his appointment should be debited to Advances Recoverable, unless the officer is proceeding to another circle of audit, in which case it should be reported through the last-pay certificate to the auditing officer and debited to him in Account Current. On receipt of intimation of the advance through the last-pay certificate, the auditing officer will make a transfer entry in his account for the month in which the advance is made, debiting the amount to "Advances Recoverable" by credit to "Account Current," and will note the advance in the audit register and enter it in the column "Advances Recoverable" in the objection book. The transfer entry should be communicated at once to the Account Current Section.

1. It should be clearly understood that these instructions to debit in Account Current apply only to the case of an *advance*, not to an issue of pay to an officer producing a last-pay certificate and requiring a new last-pay certificate before he can draw pay elsewhere.

2. Any demand against the estate of a Military Officer who, obtaining an advance of pay under the rules when proceeding on furlough or sick leave, dies before the end of the term which the advance covers, is remitted, but not any other advance or demand.

760. Advances for house-building should be recorded in the audit register, and in the event of an officer being transferred to another province or department, a debit should be raised in the Exchange Account for the unrecovered balance.

761. When an advance is made under Article 52 it will either be taken against Advances Recoverable, or, if the pay of the officer taking the advance is under the audit of another Account Officer, it will be debited to such other officer in Account Current. If necessary, warning may be sent to the Treasury Officer who generally issues pay.

Advances in England.

762. An advance made in England to enable an officer to return to duty is reported to the auditing officer through the last-pay certificate. It should at once be entered in Indian currency in the audit register and in the column "Service payments for recovery" in the objection book.

1. For the rate of exchange at which the advance is to be converted into Indian currency, see Article 66 of the Civil Service Regulations.

2. Any portion of the absentee allowances issued in England which falls due after disembarkation in India should be adjusted at the official rate of exchange. Any over-payment should be recovered from the first bill presented by the officer on his return to duty.

763. These advances are recoverable by monthly instalments of not less than one-third of salary. The recoveries may be made either by short payments or in cash, and be adjusted in accordance with Articles 990, 992 and 992A.

1. This Article does not apply to advances granted under the Military Leave Rules to Military Officers in civil employ, subject to those rules. See note under clause (c), Article 64 of Civil Service Regulations.

764. Advances made in England to officers of the Royal Indian Marine on returning from leave or on returning from temporary retirement are recovered in India by monthly instalments of one-fourth of the pay drawn by the officers.

765. All advances made by the India Office are advised monthly to the Comptroller General. Their recovery is watched through monthly statements which the respective audit officers are required to submit to the Comptroller General showing only the advances that have been completely recovered during the month. Along with these statements the audit officers should also report to the Comptroller General the cases of officers transferred to other circles of audit or cases in which advances cannot be recovered in India owing to the death of the officer or to his absence from India on leave or for any other reason. At the close of each year the Comptroller General forwards for explanation to the audit officers concerned a statement showing the names of officers and the amount of advances which have been outstanding for more than twelve months. The Comptroller General reports to the India Office cases in which recoveries cannot be made in India as they are reported to him from time to time.

1. Advances which are merely the subject of adjustment and not of recovery by instalment are not included in the India Office lists, nor does their recovery require to be reported to that office.

2. If any amount advanced should be debited in the inward Account Current from London, the attention of the Comptroller General should be drawn, and note of the account in which the debit appeared should be made in the memorandum certifying completed recovery; no credit for such a recovery should be made in the London portion of the account without special orders.

766. Advances of pay of every description made in England (except where security has been required) are not recoverable in the event of the death of the recipient before the equivalent in pay has become due. Otherwise, without the *previous* sanction of the Secretary of State, no officer may be exempted from the refund of money especially advanced to him from the Home Treasury.

1. If an uncovenanted servant dies or is dismissed before the recovery is complete, advice must be promptly sent to the India Office through the Comptroller General in order that the sureties may be required to pay the balance. The date of death or dismissal should invariably be stated in the advice.

House-rent Recoveries.

767. When Government has to pay rent for any house occupied by a Civil Officer, the actual rent, if the officer occupies the whole house, or a fair share to be determined by the Superintending Engineer or by an Executive Engineer with his countersignature, if he occupies a part, should be recovered from the officer. If an officer has to pay rent for a public building occupied by him, it should be recovered and credited to the Public Works Department.

Recoveries on account of Furniture grants.

768. Rules for the supply of furniture and the grant of furniture allowances have been prescribed in Home Department No. 490-99, dated 1st March 1904, as amended by Home Department No. 4140, dated 2nd November 1909, circulated with Finance Department No. 5762-Ex., dated 16th November 1909. No recoveries are made from Lieutenant-Governors for furniture supplies, but a recovery at 5 per cent. on the capital cost is made from Chief Commissioners in British India, Residents of the first class, and Agents to Governor General. The recoveries are to be credited under "Percentages on Furniture supplied for High Officers" under "XXV.—Miscellaneous." The audit to be exercised by the account officers in each case is of a simple kind confined chiefly to seeing that such classes of articles as are purchasable through the Secretary of State under the rules are not purchased in this country, and that the disbursements are properly vouched and do not exceed the limits prescribed.

Supply of furniture for residences of Political Officers serving in Native States.

769. In Foreign Department Resolution No. 3274-Est. B., dated 21st October 1910, the following rules have been laid down for the supply of furniture for the residences of Political Officers serving in Native States, irrespective of whether the residences are the properties of Government or a Durbar, provided they had previously been partially or wholly furnished:—

(1) Linen, crockery (other than that of a toilet service), cutlery, cooking utensils, lamps, pianos and their accessories, pillows, cushions, glass-ware, and perishable cane furniture will not be provided at the expense of Government.

(2) The entertainment of any special establishment for the custody of furniture will not be sanctioned.

(3) The purchase of second hand furniture, except furniture belonging to the Durbar concerned, will not be allowed. In view, however, of the difficulties which would, in some cases, attend the disposal by owners locally of articles of furniture at present existing, the Government of India are prepared to make an exception in favour of such articles, if suitable; but this concession will not apply to articles of the kind described under (1).

(4) The supply, renewals, and maintenance of furniture shall be left in the hands of the Political Officers concerned, the cost being debited to the head "25.—Political."

(5) When the furniture is supplied by Government, an annual grant shall be given for its maintenance and renewal, which shall be calculated at 8 per cent. on the total capital cost of the furniture sanctioned by Government, provided that the cost of all repairs and renewals shall be met from it and that no special grant is made on a change of incumbents.

(6) The grant in question shall be spent at the discretion of the Political Officers, and the unspent balance thereof shall not lapse at the end of the year.

(7) Political Officers occupying houses owned by Durbars and not leased to Government will be required to pay rent for the furniture calculated at 8 per cent. on the value of the furniture required for his personal use only, subject to a maximum of 5 per cent. of his salary and local allowance. The amount thus recovered will be credited under the head "XXV.—Miscellaneous—Percentage in capital cost of furniture supplied to high officers." Political Officers occupying houses owned by, or leased to, Government will pay rent for furniture as part of the inclusive rent for a furnished house in accordance with the rule contained in note 2 to Rule 1 (b) of paragraph 919 of P. W. D. Code, Vol. I.

These rules do not apply to Burma.

Adjustment of Objections.

770. The audit clerk is responsible for watching the adjustment of objections raised on vouchers passed by him, and the Reviewing Officer when passing a new bill, should see what objections are still outstanding. Ordinarily, recoveries will be made by short payment on a new bill, and record of such recovery should be made under "Particulars of objection" before the voucher is laid before the Reviewing Officer.

771. When any officer gives notice that he is about to take leave or to retire, or when he is approaching the prescribed limit of his service after which retirement is compulsory, and also immediately on receipt of the news of any officer's death, all demands against him should be promptly ascertained and adjusted. This is especially necessary in the case of officers proceeding to Europe (*vide* next Article).

Recoveries in England.

772. As regards references to England for recovery of over-payments made in India, the Secretary of State has directed that "all claims should be finally audited within a period of, at the outside, six months from the date of payment," and that "on all occasions in which claims for over-payments made to officers who have proceeded to England are transmitted for recovery by the Secretary of State, they should be accompanied by full particulars of the claims sufficiently detailed to enable the Secretary of State to judge with whom the responsibility for the error rests, and the Secretary of State in Council will alone decide whether the claim should be enforced or not"; also that, "in the case of any officer on leave, repayment should not, as a rule, be enforced until he returns to duty in India, when he will be again in receipt of Indian pay and allowances."

1. When it is necessary to move the Secretary of State to make such recoveries, all necessary documents should be furnished in duplicate for orders of the Government of

India, Madras, or Bombay, and for transmission, if necessary, to the India Office. In like manner replies to the objections to a refund, raised by the absentees, should be submitted in duplicate.

2. If more than six months have elapsed from the date of payment, the documents must be forwarded to the Government of India, together with a statement showing the full particulars of the claim and explaining the delay in its assertion.

3. The Secretary of State does not recover sums of less than R10.

Audit Rulings.

773. A few general rulings may here be given—

Appointments on R200 and above.

(a) No person other than a native of India is to be appointed to an office carrying a salary of R200 a month or upwards without the previous sanction of the Governor General in Council, to be obtained through the Home Department of the Government of India, unless the appointment falls under one or other of the following conditions, namely:—

(i) that the person to be appointed belongs to the Covenanted Civil Service or to the Staff Corps;

(ii) that the person to be appointed was originally nominated to the—

(1) Financial Department by the Governor General after examination;

(2) Forest Department by the Secretary of State or by the Governor General after examination; or

(3) Educational Department by the Secretary of State;

(iii) that the person to be appointed entered the branch of the department in which he is now to be promoted before the 1st January 1879;

(iv) that the office to which the appointment is to be made belongs to the—

- (1) Opium Department,
- (2) Salt or Customs Department,
- (3) Survey Department,
- (4) Mint Department,
- (5) Public Works Department,
- (6) Police Department,
- (7) Excise Department in Burma,
- (8) Light-house Department, Burma, or
- (9) Boiler Inspection Department.

NOTE.—An appointment on progressive pay rising to a maximum of R200 is not an office carrying a salary of R200 within the meaning of the above article.

This rule is applicable to both temporary and permanent appointments, but in emergent cases the relaxation of the rule rests with the Local Governments who should, however, immediately report such cases for confirmation of the Government of India in the Home Department.

The above rule does not apply to any office to which it is by law necessary to appoint a Barrister or Advocate, nor to appointments which are held by rule or custom by Barristers-at-Law whose whole time is not at the service of Government, nor to the office of Chief Presidency Magistrate, nor to that of the Second Presidency Magistrate at Calcutta, nor to that of one of the other Presidency Magistrates at Madras or Bombay, if at the time the rest of such other Presidency Magistrates are natives of India. The rule does not also apply to Superintendents and Deputy Superintendents of Presses, and Deputy Superintendent, Government Cinchona Plantation, and to all other appointments held by Europeans in the Botanical Gardens at Calcutta and Darjeeling and the Gov-

erament Cinchona Plantation, or to Shipping Master and Deputy Shipping Master, Bombay.

The Government of India has ordered that Account Officers shall apply these rules as part of their audit, and shall bring to the notice of the Government of India in the Home Department any infringement of them.

The appointment of Europeans to Port Officerships at minor ports, which are in the gift of Local Governments, does not require the sanction of the Government of India.

Salaries and Allowances—how debited.

(b) The whole salary of an acting officer should be taken against the department and the post in which he is actually serving [but see Article 821 (10)].

(c) When an officer whose main duties and appointment fall under one head of charge is entrusted with additional or subsidiary duties coming under another head, no portion of his salary and allowances is to be debited to the latter head. This rule does not apply to separate fixed allowances for additional duties, nor must any change be made in existing practice or orders under which charges are divided between two or more heads.

(d) The salary and travelling allowance of an officer proceeding to join an office should, in the absence of special orders to the contrary, whether in respect of a particular case or class of cases, be taken against the grant of the office to which he is proceeding.

(e) The allowances of a Military Officer transferred from Military to Civil duty are paid by the Civil Department from the date on which he gives over charge of his Military duty, and those of a Military Officer transferred from Civil to Military duty cease to be payable by the Civil Department from the date on which he gives over charge of his Civil duty. The same rule holds good in the case of all officers transferred from one department to another, or to or from Foreign Service in India. [For Foreign Service out of India see Article 774 (b) (ii), Civil Service Regulations.]

1. The leave allowances of an officer transferred from one department to another, while on privilege leave, are from the date of the order for transfer debited to the new department.

2. When an officer is transferred to another department or province while on long leave, the transfer does not take effect until he joins his new appointment if he is on furlough in India, or until the commencement of his subsidiary leave if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new department or province.

(f) When a Military or Medical Officer holding a Civil appointment on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department from which he receives his consolidated pay.

(g) A European non-commissioned officer or soldier on obtaining Civil employ is ordinarily required to buy his discharge from the Army; but, if such a person dies in Civil employ while under a Military contract of service, the Civil Department in which he was serving will bear the charge of any passage-money which, under Military pay regulations, may be admissible to his family.

(h) Bills for rewards under Military rules to Military Officers in Civil employ for proficiency in the Oriental languages require to be pre-audited by the Military Department before payment is made. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

(i) When Military commissioned, non-commissioned, and warrant officers and soldiers are employed on famine duty in the Civil Department, their Military or Departmental pay and allowances will be passed on to the Military Accounts Officer concerned for audit and adjustment, the additional pay or allowances such as deputation and travelling allowances both when proceeding to and returning from famine duty which the officer would not have received but for his employment on famine duty being retained and adjusted as a final Civil charge under the head "33.—Famine Relief." Any additional charges actually incurred in the Military Department in consequence of the absence of an officer on famine duty should be passed on by the Military Accounts Department to the Civil Accounts Officer for adjustment under the head "33.—Famine Relief."

(j) When soldiers, either British or Native, are sent under Military escort from one station to another to stand a trial on a criminal charge, they will travel like any other party of soldiers on duty, under a warrant furnished by the Military authorities, the charge being met from the Military Estimates. When a soldier is conducted by a Police escort, the charge will be Civil; the warrant issued in such cases should include the accused, as he is a soldier proceeding to a certain place under the orders of his military superior and therefore on duty.

Last-pay Certificates.

774. Of all last-pay certificates drawn up in an office, a register should be kept in Form 90. Certificates in cases of transfer should be entered in a separate register of simpler form.

1. In last-pay certificates granted to officers proceeding on leave out of India, or retiring from the service, no entries may be made of arrears of Indian pay and allowances due to the officers. All pay and allowances accruing to an officer while in India should be issued to him there, unless special exceptions have been sanctioned by the Secretary of State, and in no case should any pay or allowance issuable in India only be made payable in England, without the special sanction of the Secretary of State.

2. When an advance is shown in a last-pay certificate, the amount (if any) deducted on account of income-tax should also be noted. (See Note 6, Article 34.)

775. In every case in which an officer sent home to England as a lunatic is granted leave, a last-pay certificate should be forwarded to the India Office at the earliest possible date.

Memo. of information for Officers proceeding on leave.

775A. Every officer proceeding on leave (other than privilege leave) out of India is required by Article 892 of Civil Service Regulations to procure from the Account Office and take with him for his guidance a memo. of information on certain matters connected with his leave. The memo. of information prescribed is given in Appendix LL.

No-demand Certificates for Military Officers in Civil employ.

776. Besides the ordinary last-pay certificate required under Article 774, Military Officers in Civil employ, when about to retire from active service, are required by the Military Department to produce a no-demand certificate from the Civil Account Officer under whose audit they are.

777—783. Cancelled.

History of Services.

784. A history of the services of all Gazetted Officers will be compiled in the Account Office and printed in Form 92 and issued on the 1st September of each year, containing information down to 1st July preceding. It should include such of the non-gazetted officers whose salary is audited like that of Gazetted Officers as may appear to Local Governments and Administrations desirable and convenient. The publications should be styled "Histories of Services of Gazetted and other Officers." Copies of this publication will be furnished according to the local orders in force, care being taken that the copies for the Secretary of State reach him by the 1st November.

NOTE.--For such of the non-gazetted officers whose salary is audited like that of Gazetted Officers as are not included in the published History of Services, either service books should be kept by the heads of their offices as in the case of all other non-gazetted officers, or service registers in manuscript should be kept in Account Offices.

785. The history is intended to include all important facts in the official career of an officer, including acting appointments involving a change of duties. Acting promotions involving no change of duties as in the case of an Assistant Magistrate and Collector or of an Assistant Engineer, 2nd grade, appointed to officiate as a joint Magistrate and Collector or an Assistant Engineer, 1st grade, respectively, should generally be omitted: but in the case of members of services which, like the Financial and Educational Departments, consist mainly of grades, the duties of which are not separate and distinct, all acting promotions should be shown.

786. The illustrative entries in the sample form explain the method of record. All furlough and sick leave, extraordinary leave, special leave, subsidiary leave, absence without leave or in excess of leave or of joining time should be noted across the pages as in the specimen; and if any period be allowed to count as service or residence which would not ordinarily be allowed by the rules, or if any special privilege or disability affecting pay, pension, or leave attaches to an officer, the fact should be similarly noted with quotation of the Government order. All privilege leave taken before the last interruption of continuous service should be omitted. Sub. *pro tem.* appointments, when shown, should be distinguished from both substantive and acting appointments.

1. In the case of Military Officers and officers not belonging to the Indian Civil Service, the date of birth should be recorded at the heading. In the case of Military Officers in Civil employ details of service in the Military Department previous to transfer to Civil employ need not be shown, but only the period of the service should be stated together with full details of all leave taken in the Military Department.

2. Entries relating to punitive action taken in regard to an officer should not be made without special orders of the Local Government. If an audit officer considers that such an entry is indispensably necessary for audit purposes, he should refer the question for the orders of the Local Government who will decide what form the entry should take.

787. Particulars of literary works as well as appointments in Orders, such as C. S. I. and C. M. G., should be printed in italics at foot of the page.

1. The following information may also be recorded if the Local Government so direct :—
(a) the place of education and academical degree in the case of Europeans and Eurasians, (b) caste, tribe, home of the family, if in India, and academical degree in the case of natives; but no other addition should be made without the orders of the Government of India. The war services of neither Volunteers nor Military Officers should be shown, but there is no objection to the mention of the receipt of a medal or a clasp for war services.

788. An interleaved copy of the last edition of the History should be used to note the subsequent changes and should be sent in original to the press as "copy" for the next edition of the History. On receipt of notice of the appointment of a new officer, his name should immediately be entered in its proper place in this interleaved copy. So long as an officer is attached to a province, though he be absent on long leave, or though for a time he has fallen from the rank of a gazetted to that of a ministerial officer by the termination of an acting promotion, his name should not be struck out of the History: it should be removed only on death, retirement, or permanent transfer to another province.

1. In the case of Military Officers temporarily employed, a separate register must be kept to show (a) the date on which the Military Staff pay should cease, and (b) any special circumstances under which an officer may lose his lien on his Military appointment. This register should be examined quarterly, and doubtful points referred to the Military Accounts Department.

789. When an officer is transferred to another circle of audit, the Accountant General of the new province should be furnished with a statement showing the pay and acting allowance drawn by the officer during the last three years to supplement the information contained in the last printed History of Services. In the case of a Military Officer transferred from the Military to the Civil Department, a statement of his whole service in such detail as is required by Article 786, Note 1, should be furnished for inclusion in the History of Services.

Scale Register.

790. A scale register in Form 93 will be maintained in Account Offices for the purpose of seeing that appointments are not made in any grade or class of officers in excess of the sanctioned scale.

791. The number of sanctioned appointments in a grade is to be entered at the top of the page or pages assigned to it, and the column "Names of incumbents" will be opened by entering in order of seniority the names of the officers holding permanent appointments in the grade on 1st April. Such a number of lines as experience may show to be necessary should be left blank for entry of permanent promotions during the year to which the register refers: such promotions should be entered, and the names of officers permanently leaving the grade should be scored out in red ink.

792. Below the space provided for permanent incumbents should be entered the names of sub. *pro tem.* and acting officers, beginning with those actually on duty on 1st April.

793. After the end of a month entries should be made in the columns for that month, showing what officers were on duty during any portion of the month. Against the names of officers present throughout the month the figure 1 should be written in the first column, while against those present for a part of the month only the dates from and to which they were on duty should be entered in the second column as shown in the Form, and in column 3 should be entered numbers beginning with 1, connecting the periods which form parts of the same chain, the same number being repeated against each part of such chain. The highest number in column 3 will thus show the number of appointments accounted for by the broken periods. If this number added to the sum of the figures entered in column 1 does not exceed the number of sanctioned appointments, it is clear that the scale has not been exceeded as a whole. To ensure that the scale has not been exceeded during any day of the month, it must be seen, while entering the connecting numbers in column 3, that the dates indicating the fractions of the same chain do not overlap each other. The dates 1-6, 7-20, and 21-31 indicate that the appointment was filled for the whole month; 1-6, 5-20, and 21-31, that for the 5th and 6th there were two officers drawing salary for the same appointment; and 1-6, 9-20, and 21-31, that the appointment was vacant for the 7th and 8th.

NOTE 1.—To facilitate the completion of the account after the end of the month, brief notes indicating the changes during the month may be made either at foot of the columns for the month, or in a separate column to be added under each month. But it is left entirely to the option of each Account Office to decide whether notes should be made or not.

NOTE 2.—These rules do not apply in their entirety to self-contained departments or services in which officiating appointments are not allowed. The Accountant General will modify the rules to suit the requirements of each case.

794. A scale register should also be maintained by the Comptroller, India Treasuries, and the Accountants General, Madras and Bombay, to check excess appointments of Chaplains in the Bengal, the Madras, and the Bombay Presidencies, respectively, and whenever the sanctioned scale is exceeded, a report should be made to Government. The Comptroller, India Treasuries, also keeps scale registers of officers belonging to the graded list of the Political Department, of the Conservators of Forests of all Provinces, of officers of the Survey of India, the Imperial Customs Service and the Civil Veterinary Department, and of Medical Officers serving under the Foreign Department. Each other Accountant General will furnish him or the Accountant General, Madras or Bombay, as the case may be, with the necessary information regarding changes amongst the officers mentioned above who are under his audit in a monthly statement in Form 94 to be submitted by the 15th of the next month.

Quarterly Civil List.

795. No instructions are here given for the preparation and publication of the Quarterly Civil List, as this duty is not everywhere laid on the Account Office; the standard pattern is described in Finance Department Circular No. 3773 of 25th September 1871. If in any list which is published by authority without previous review in the Account Office any errors are discovered in course of working, they should be reported to the authority concerned, and the copy of the printed list preserved in the office should be corrected.

Annual Returns.

Gazetted Appointments.

796. A list of gazetted appointments in Form 95 will be prepared every year for submission to the Government of India, Finance Department, by the 16th May; the appointments will be arranged in Departments, following, as far as possible, the order prescribed in that Department Circular No. 3773, dated 25th September 1871; and the orders of Government, which fixed the sanctioned strength and pay, will be noted in the proper column.

Indian Civil Servants.

797. Lists of Indian Civil Servants, including names of Statutory Civil Servants appointed by the Government of India, are prepared in Form 96 by the Comptroller, India Treasuries, for the Bengal Establishment, and by the Accountants General, Bombay and Madras, for the Bombay and Madras establishments, respectively, and are submitted to the Governments of India, Bombay and Madras, respectively. Each other Accountant General must contribute to the officers above named the necessary particulars regarding Civil Servants attached to his province by the 15th July. Both in these preliminary and in the final compiled lists the names must be arranged in the order of the Civil Gradation List.

1. Absence in excess of sanctioned leave or of joining time, does not count as "active service," and such period should, therefore, be shown under the head of "Extraordinary leave" in Form 96.

2. The reports on pension applications of Indian Civil Servants are based upon the above statements, and, in order to facilitate their submission, it is necessary, whenever a Civil Servant retires, that the Accountant General in whose audit circle he last served should send to the proper officer as soon as possible, and without waiting for a call from that officer, a certificate of "no demand," and also a statement of the retiring officer's services for the period between the date covered by the latest returns submitted and that on which the officer retired.

High Court Qualification.

798. The Local Governments are required to prepare, at the beginning of each calendar year, for ultimate transmission to the Secretary of State, a list of the Indian Civil Servants who have, since the date of the last list, become qualified for the office of Judge of the High Court. As these lists may have to be prepared by Accountants General for the Local Governments by the 31st January, the qualification clauses affecting Government servants are here quoted from 24 and 25 Vict., chap. 104, section 2:—

"2. Members of the Covenanted Civil Service of not less than ten years' standing, and who shall have served as Zilla Judges, or shall have exercised the like powers as those of a Zilla Judge, for at least three years of that period.

"3. Persons who have held judicial office not inferior to that of a principal Sudder Ameen or Judge of a Small Cause Court for a period of not less than five years."

NOTE.—Time spent on privilege leave by District and Sessions Judges and time spent in transit from one Judgeship to another, if the officer transferred holds during transit the post of a District and Sessions Judge, should be included in the period of three years' service as a Judge which qualifies for a seat in the High Court.

Services of Chaplains.

799. From the History of Services will be compiled (on foolscap paper) the return of services of Chaplains on the Bengal establishment, which is submitted to the Comptroller, India Treasuries, every year, by the 30th April, in view to the maintenance in his office of a complete History of Services. The return will be in Form 97.

800 and 801. Cancelled.

Compulsory Retirement.

802. The rules for compulsory retirement at a specified age, or period of service, are to be found as follows:—

Indian Civil Servants, *Civil Service Regulations, Article 565.*

Statutory Civil Servants, *Civil Service Regulations, Article 566, section 2.*

Military and Naval Officers in Civil employ, *Civil Service Regulations, Articles 612 to 614.*

Chaplains, *Civil Service Regulations, Article 600.*

Other officers, *Civil Service Regulations, Article 459.*

1. It has been ruled that a transfer from one district to another in the same capacity does not reckon as a new office under the proviso in Article 565 (a), *Civil Service Regulations.*

803. On or before the 1st September in each year, *i.e.*, as soon as possible after the examination of the books of establishment, the Accountant General should submit to the Local Government a list in Form 99 of the Gazetted Officers other than officers of the Indian Civil Service or the Army or Navy who will attain the age of 55 years, or whose extensions of service will expire during the next official year, with a view to enable it to pass the necessary orders as to their retention in, or retirement from, the service. In the case of Military and Naval Officers, the Accountant General should annually obtain lists of the officers affected by the rule who are employed in departments and offices under his audit, and should pass no more pay to the officers named therein, except where it can be shown that there is authority for their continued employment. Regarding Indian Civil Servants, the prescribed registers give the necessary information as to when any individual comes within the scope of the rule.

NOTE.—In the case of an officer whose year or year and month of birth is known, but not the exact date, the 1st July or 16th of the month respectively should be treated as the date of birth for the purpose of determining the date on which he should be held to have attained the age of 55 years.

Auditors' Duties.

804. The following is a list of the more important points requiring the attention of auditors:—

- (1) See that the vouchers are in the proper form.
- (2) See that the stamps are affixed when necessary and punched.
- (3) See that the officers are legally entitled to the pay claimed.

(4) See that every first payment of salary, except on first appointment to the service of Government, is supported by a last-pay certificate.

(5) See that, in the case of an officer appointed to the service in India, a health certificate is given.

(6) When Exchange Compensation Allowance is drawn for the first time by an officer, see that the officer claiming the allowance has either been appointed in England and is not a statutory native of India, or if appointed in India, has been appointed to an office, service or department in which European qualifications or a proportion of Europeans have been declared by the Government of India to be indispensable. In the latter case the claim must be supported by the certificate mentioned in Article 41E of the Civil Account Code.

(7) Record the payments in the appropriate cages in the audit register.

(8) When the amount of a bill is the same as that of the last month, only enter date of payment or month of adjustment in the case of bills received with Exchange Accounts; if any further payment be made, enter the amount and the new date also, a guide letter being placed over it, linking it with the explanatory note and the number and date of order.

(9) When the amount of a bill differs from that of the last month, enter the amount as well as the date, the amount being the gross amount paid, including fund deductions, income-tax, and recoveries of over-payments, but excluding the annuity deduction in the case of Indian Civil Service officers.

(10) Enter advances made in England in Indian currency at the rate of exchange of the year in which they were made, informing the Comptroller General of them. Most of these advances are recoverable by monthly instalments of one-third of salary, recoveries in cash being credited to "Recoveries of Service Payments" under "Suspense Accounts" and adjusted by deduction from charge (*vide* Article 992A).

(11) Examine and check income-tax, and service and other funds, including superannuation contributions, in strict conformity with the rules.

(12) In the case of an officer on leave—

(a) see that leave has been granted;

(b) see that it has not been exceeded;

(c) see that the allowance claimed is covered by rules applicable to the case;

(d) see that a life certificate is attached or the bill endorsed to some well-known Bankers or Agents who have executed a general bond of indemnity for the refund of any over-payment.

(13) Note all advances, and excess or unauthorised payments in the space set apart for objections, issuing the necessary retrenchment slips to the officers concerned.

(14) Note recoveries, if any.

(15) Enface the vouchers with classification and audit notes to enable the district auditors to charge the amounts to the correct heads in the accounts.

(16) Stamp them with the "Admitted" or "Objected to" stamp, as the case may be.

(17) Send them in their proper pages in the registers to the reviewing officer.

(18) On return from him, return vouchers without delay to the Treasury Account Department.

(19) Note the particulars of abatement of income-tax in the space provided at foot of the Audit Register, so that the total amount on which exemption is granted during the financial year may be seen, and any exemption not admissible may be disallowed and recovered.

805. On receipt of a Gazette with the notifications regarding Gazetted Officers ticked off, the auditor will—

- (1) note all the necessary details in the audit registers, and history of services, and also in the scale register in the case of graded appointments;
- (2) issue the slip for alterations in salaries, filling in at the same time the money columns in the register when necessary;
- (3) when leave has been sanctioned, prepare the prescribed letters for leave in India or leave out of India, as the case may be;
- (4) in the case of transfer, see that the report is received of making over as well as of receiving charge, note in proper place in audit register, and check joining time;
- (5) in the case of an officer transferred from another province, call for a statement of his salaries, and submit it with the audit and scale registers, the history of services, and the salary slips to the Gazetted Officer for approval;
- (6) see that no person not being a native of India is appointed to an office of which the salary amounts to Rs200 a month or more, excep. in the cases mentioned in Article 773 (a).

Chapter 36.—Establishment Audit.

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Establishment Book.

806. A list should be opened annually showing the offices for which the annual statements prescribed in Article 55 are due, the date on which the forms are sent to each office, the date of return, and the date on which the check is completed. Each auditor should be held responsible for the receipt of all the statements for his district.

807. The forms should be printed on good foolscap and forwarded on or before the 1st March to all officers who have to submit them.

808. (a) On receipt of a new annual statement, the book of establishment of the previous year should be taken up for comparison with it, the checking clerk should verify any new orders quoted in support of alterations, and must ascertain that each new name is supported either by a health certificate or by a reference to the bill with which it was furnished, or to a former post (marking in each case "verified" or "certificate inspected" in red ink in the original statement only). If there be any name not so supported, or if any unknown order be quoted, he should institute correspondence with the head of the office. Any additions or alterations required should be entered both in the original and the duplicate copy. The figures shown in the column for "Pay of present incumbent" should then be proved with the corresponding fly-leaf of the audit register. He should also see that the detailed statement required by Article 55 (i) is furnished at foot of the return.

1. It will, no doubt, be convenient to keep health certificates for facility of reference in separate files.

(b) When all defects have been supplied in the manner indicated in clause (a) the book of establishment should be submitted with the return for the previous year to a Gazetted Officer by whom a sufficient number of pages, chosen at random, should be checked, and if the work seem properly done, an order should be passed to group the statements under service heads, arrange them by districts in alphabetical order under each head, and bind them in that order in volumes of convenient size.

NOTE 1.—In large offices, for facility of comparison, establishment returns may be roughly stitched in District groups and kept between boards till the next year's returns are received and checked, when the old statements may be arranged according to service heads and bound.

NOTE 2.—The particular pages checked by the Gazetted Officer should be indicated on the first page of each volume of Establishment Returns.

809. The original copies bound up will be the record in the Account Office.

810. As each establishment return is checked, its details will be posted by aid of the accompanying abstracts, in an abstract prepared according to the subjoined form:—

MAJOR BUDGET HEAD.											
NAME OF DISTRICT.	Collr. or Depy. Comr.	Joint Magistrate and Deputy Collector.	Assistant.	Deputy Collectors.	HEAD-QUARTERS OFFICE.				SUB-DIVISIONAL ESTABLISHMENT.		
					Clerks.	Servants.			Tahsildars or mamaldars.	Clerks, etc.	Servants.	Total.
1											
2											
3											
4											
5											
etc.											
TOTAL											

These numbers should be checked with the numerical strength shown in the Appendix to the Budget.

Copies of the abstracts should then be placed in the volumes wherein the corresponding nominal detail is to be found, so that where the book of establishment is bound in several volumes there will be some abstract statements in each.

811. On or before the 1st September of each year, *i.e.*, as soon as possible after the examination of the establishment books, reports in Form 99 should be forwarded to the authorities empowered under Article 459 of the Civil Service Regulations to grant extensions of service of all non-gazetted officers employed under them who will attain the age of 55 years, or whose extensions of service will expire during the next official year. (See note under Article 803.)

Audit Register.

812. The audit register will be in Form 100, each page being divided by horizontal lines into four equal spaces for the record of four years' charges. A page should be set apart for the audit of each section of an establishment; the different sections will be entered consecutively, and a page for the total charge of the establishment should be left immediately after them when the number of sections exceeds one. The sections in the audit register should exactly correspond with those in the establishment bill—*vide* Article 54. The establishments should be arranged in the order of the major and minor heads of account, and a few pages should be left blank after each major head for the entry of any permanent establishments that may be subsequently sanctioned.

813. The register is opened by bringing forward the detailed scale for each section, and the total sanctioned pay of the section as finally recorded in the past year's audit register. The details of the scale of establishment should be recorded in a fly-leaf in the following form inserted between the pages of the register:—

Detail of appointments and pay in _____ of _____

1	2*	3	4	5		6 to 8	9
Appointment.	Names of substantive holders.	Minimum.	Maximum.	ACTUAL ON 1st APRIL.		Three sets of columns for three years as 5 (a) and (b).	REMARKS.
				Gross. (a)	Income-tax. (b)		

* This column is ordinarily not to be used; but in the case of appointments on progressive pay and in large offices with grade divisions the names of the holders of the appointment may be shown. The object is to facilitate comparison with the bills and thus to make audit easier. Names should not be shown, except to attain this result. In the case of very small sections on fixed pay the fly-leaf may be altogether omitted at the discretion of the Accountant General, the details of appointments being shown in the body of the Audit Register.

814. The minimum and maximum columns, both for the detailed scale as well as the sectional total, should be used only when the pay, or part of it, is progressive; and in this case each increment, as it is admitted, will be added to the total of the "actual" column, and the pay of the appointment affected altered in red ink, with a note, in each case, of the month with effect from which the increment is granted. Alterations of the scale and of the actual total payable at the time, due to orders passed during the currency of the register, should similarly be noted with a quotation of orders. All entries of orders and amounts in the money columns must be initialled by the Superintendent.

1. The form of audit register prescribed for establishment may be adopted also for the audit of scholarships and similar allowances.

2. In the column headed "Orders of Government" the last general order sanctioning the establishment, as a whole, should be quoted against the first section only. Any order passed during the currency of the register should be noted against the particular section affected and reproduced in subsequent registers.

3. Where Munsiffs, Tehsildars, etc., who hold non-gazetted graded appointments, and are transferred from district to district, draw pay in separate bills, their salaries may be audited like those of Gazetted Officers, and in such cases a scale register maintained. Where such officers draw their pay in the same bill with the other members of the establishment, their pay should be audited in the ordinary way by sections, but a scale register should be maintained to see that the total number of sanctioned appointments for each grade is not exceeded.

815. The first of the four divisions of the page serves for record of the audit for the first year, after which the entries of maximum, minimum, and actual should be made after the same examination as above in the second space, and the audit continued for the second year on the same page.

1. In the case of some establishments, the number of partial bills, arrear bills, etc., among which one month's pay is divided, is so large as to occupy, each month, more than a single space. In these cases (to which the old audit registers give an easy clue) more than one page will be required for the four years' audit.

Audit Procedure.

816. On receipt of an establishment bill with the Treasury account, its calculations should be checked arithmetically, and reference should be made to the absentee statement, in order to see that no absence on leave causes a charge which the rules do not permit. But it will not be necessary to check the leave granted by earlier records, or the details of the bill by earlier bills, though, if any such leave appear *prima facie* to be contrary to rules, it should be noticed. In posting the audit register, the amount shown in the column "Net charge for each section" in the establishment bill (Form C) should be entered against each section. Below this should be written in red ink any amount due, but not drawn by reason of absence, to check arrear bills (*vide* Article 819). The amount of fines shown in the establishment bill should be similarly noted in red ink to check bills preferred when fines are subsequently remitted. No subsequent claim not covered by the last two entries or by special authority to utilise savings should be admitted without full explanation of the circumstances under which it was omitted from the monthly bill which is expected to exhibit the full claim for the month. The entries should always be begun from the top of the allotted space, in order that there may be space for record of arrear bills, and also of sums refunded by short-drawal, which may be claimed again.

1. Government or other orders regarding any member of the establishment, such as personal allowances or stoppage on special terms as to increment, should be noted on the fly-leaf of the audit register.

2. The accounts of contributions for pension and leave allowance of officers lent to Native States, etc., are kept in separate registers for the whole office. (See Article 933.)

3. If the amount of a bill is objected to, it must still be entered in the audit register, and the cause of objection clearly stated on the bill.

817. When the payments have been recorded against the sections, the amounts posted should be totalled and agreed with the total of the bill, which should be posted on the page set aside for it without detailing the sectional totals again. The amount of "sums held over" and "absentee's pay refunded" should be posted on the sectional pages only, and not on the total page. The audit encasement should then be written, and the bill and register together laid before the reviewing officer (Article 730), who should compare the totals, make such comparison of sectional charges as seems necessary, and initial both bill and register. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is recorded under the month for which it is due, not that in which it is disbursed. To take an instance:—a clerk being absent on six weeks' privilege leave from 25th March, his pay for March is not drawn in the bill for that month: but when it is claimed in May, it will be passed in the audit register under the past year: or, to take a further instance:—from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn, and taking leave did not return in April to receive it; the refund will

be noted in the earlier part of the register under March and in the same place will be passed the bill on which the pay is afterwards drawn.

The number and month of the voucher should be quoted in the entry as shortly as possible, thus 34--7 would indicate voucher 34 of July.

Increment Certificates.

818. Increment certificates attached to establishment bills or submitted separately for pre-audit under Article 62 should be examined, so as to see that the increments claimed are according to rule and supported by facts stated and have actually accrued. The facts stated in the explanatory memo. attached to the increment certificate (Form 8) should be compared with the fly-leaf of the audit register (when names are shown there). At least one-fourth of the entries in the memo. taken at random must be checked with past bills and establishment returns; and, in the case of certificates submitted for pre-audit, if the increments are found to be admissible under the rules, the certificates should be returned duly passed, and the fact noted in the audit register.

Arrear and Advance Bills.

819. Arrear bills should be passed in the same manner against the section concerned, after reference to the note of amounts due but not drawn (under Article 816), the necessary addition being made to the total; advances made under Article 137 (b) should be debited to advances recoverable, or if the officer has been transferred to another circle of audit, to the Account Current with that audit office.

Temporary Establishment.

820. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, the period for which the sanction holds good being distinctly specified in the second column below the details of the appointments sanctioned, and lines should be drawn across the cages of the months previous and subsequent to such period so as to prevent admission by oversight of pay for a period in excess of sanction.

1. Temporary establishments should be entered in the audit register after all the permanent establishments, and not mixed up with them.

2. Temporary establishment may commonly be debited to the same head as permanent establishment; it is only in cases where sanction is given for a long term, and the charge will reach a considerable amount, that there is any object in separating them.

3. Temporary establishment charges which are admitted in audit against budget grants should be posted in the Audit Register in the cage of the month in which the charge has been incurred.

NOTE.—Where the power to vary the details of a temporary establishment has been delegated to the head of office (*vide* Article 282A, Civil Account Code), only the scale, as originally sanctioned by the sanctioning authority, should be entered in the Audit Register in order to see that the number of appointments above the limit of sanction enjoyed by the sanctioning authority or the maximum limit fixed by the Local Government or Administration does not exceed the number of such appointments originally sanctioned. In such cases the audit may be conducted against the total sanctioned cost of the temporary establishment.

Proposition Statement.

820A. In verifying the present scale of a proposition statement under Article 57, Note 2, Civil Account Code, the verifying clerk should also see that the entries in the column "proposed scale" are within the powers of sanction of the authority to whom the statement is to be submitted, and if they are not, the authority whose sanction is necessary should be specified in the forwarding endorsement.

Auditors' Duties.

821. The chief points to be observed in auditing establishment bills, besides those mentioned in Article 732, are to see—

- (1) That the arithmetical calculations are correct.
- (2) That the bill is drawn according to the sanctioned scale, that pay and acting allowances are distinctly shown, that arrear pay is drawn on a separate bill, that the name of any person on leave, suspension or deputation, as well as the name of the acting officer, is shown in the bill and also in the absentee statement.
- (3) That sanctions for the appointment of other than natives of India to appointments on Rs 200 per month and above are quoted when required.
- (4) That the increment certificate is attached when an increment is drawn.
- (5) That the absentee statement is filled in or the "no-leave" certificate furnished.
- (6) If the bill contains any entries of leave or acting allowance, that they are according to rule, and that full pay is not drawn during absence on sick leave, leave on private affairs, or furlough.
- (7) Cancelled.
- (8) That a last-pay certificate is furnished for an officer transferred from another establishment.
- (9) That the dates of making over and receiving charge are stated, and joining time checked in accordance with Articles 176 and 177, Civil Service Regulations.
- (10) The whole salary of an acting officer should be taken against the department and the post in which he is actually serving.

1. This rule need not be rigidly applied for purposes of account and audit in the case of ministerial officers acting in other posts in the same office establishment.

Chapter 37.—Travelling Allowance Audit.

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Audit Register.

822. Audit of travelling allowances should be recorded in a register in Form 101. As no details of camp stages or of camp attendants will be given, a single line is sufficient for each voucher. The name of the "drawing officer" will be the name of the Gazetted Officer whose own or whose establishment's charges are included in the voucher. The name of a ministerial officer will appear only when the bill, though signed by the head of the office, is for the charges of a ministerial officer transferred from another post under circumstances giving him a claim to travelling allowance. The object need not be entered, except in the case of (a) transfers, when the names of the stations to and from which the officer is transferred should be specified, and (b) the exceptions mentioned in Article 824A of the Civil Account Code.

1. The budget allotment of each office should be noted at the top of the corresponding section of the audit register.

2. In cases of transfer of police inspectors and constables, where several names appear in a single bill, their names and other details may be omitted from the register, provided efficient arrangements can be made to guard against double payments.

Audit of Bills and Budget Check.

823. In auditing a bill, the daily allowance should be passed according to the rate admissible to the officer, the steamer fare by the table of fares, the mileage by the table of distances, and the railway fare by the time-table. In the majority of cases countersignature is necessary.

824. After the bills have been checked and entered in the register, they should be placed with the register before the passing officer for review and signature.

The entries in the register should be totalled monthly, and the progressive total checked against the sanctioned grant. When, however, the Budget grant cannot, for any reason, be shown in the audit register, the Budget check should be exercised by the district auditor. But, whether by means of the audit register or of the Classified Abstract, the Budget check should be applied and prompt notice should be taken of any excess which may lead to the sanctioned grant being exceeded at the end of the year. The Superintendent should satisfy himself that the check has been properly exercised before he passes the Classified Abstract every month or when he reviews the travelling allowance bills.

Incidence of Charge.

824A. Except in the following cases, the travelling allowance of an officer, on whatever duty he may be employed, is charged to the same head as his pay. This Article applies to the travelling allowance of a Medical Officer for a journey to attend on an officer entitled to such attendance:—

(a) The travelling allowance drawn by the Medical Officer in charge of the British troops at Calicut, for journeys to and from the Lunatic Asylum at that station, is debited to the Civil Department.

(b) The travelling allowance of an officer paid from a Local Fund may, when travelling in the execution of Government duty, be paid and charged to General Revenues. Similarly, the travelling allowance of an officer paid from the General Revenues, when travelling on duty connected with a Local Fund, may be charged to the Local Fund.

(c) The travelling allowance of Native Military students, while under training with Survey Parties, is debited to the Survey Department.

An individual soldier summoned by the Civil authorities to appear in a criminal case, either as a witness or as an accused, but not under custody, should be given a warrant to enable him to perform the journey, the cost being debited to the Military Department.

(d) Travelling allowance of Telegraph signallers accompanying provincial Governors and other high officials on tour is debited to the Department concerned, although their pay for the period is debited to the Telegraph Department.

(e) The travelling allowances of officers of the Education Department in Madras, who are appointed as Examiners and Assistant Examiners for the conduct of public examinations in connection with the scheme for the award of Secondary School-leaving certificates will be adjusted under the head "26.—Scientific and other Minor Departments."

(f) The travelling allowances paid to Commissioned Indian Military officers both on the active and on the retired lists and officers of the Military Police and Militia when attending Durbars will be charged under the head "25.—Political—Miscellaneous."

824B. The travelling allowance of an officer transferred from one Department to another is debited to the Department to which he is transferred.

824C. The travelling allowance of an officer called away from his duty to give evidence in any Court is, during the period of his absence, debited to the Department which would bear the charge if the officer were on duty.

Chapter 38.—Contingent Audit.

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General Nature of Audit.

825. The responsibility for the effective control of contingent expenditure rests primarily with heads of offices. For contract contingencies this responsibility is complete, as no external control is exercised over this class of expenditure so long as the contract grant is not exceeded. For countersigned contingencies, controlling officers are required to scrutinise the expenditure in addition to the scrutiny of heads of offices. The duty of the Accountant General in respect of the former is merely to see that the contract grants are not exceeded without the special sanction of Government. As regards the latter, countersignature cannot be said to relieve him of all responsibility for control; he should not, indeed, disallow any items included in a countersigned bill and within the powers of sanction of the countersigning officer, but he should draw the attention of the countersigning officer to any outlay which seems questionable, or, in comparison with like charges in other districts, excessive, and may, if it seems advisable, specially address the Local Government. It is his duty to challenge extravagant rates, prices, or amounts for charges otherwise unobjectionable in their character, and to refer for orders any item of expenditure which is positively objectionable, or at least doubtful in itself; but it is not right to regard as an unusual charge requiring the sanction of Government one which is manifestly necessary, though it does not occur monthly: for instance, a clock in a Commissioner's office may be a necessary article of furniture, but the necessity for replacing it will not occur for years. When, however, that necessity does occur, the expense may readily be passed on his signature, provided the price be reasonable.

826. Charges for which scales have been laid down should be passed by the Accountant General in accordance with such scales, and those for which special sanction of higher authority is necessary should not be passed in the absence of such sanction.

Contract Contingencies.

827. The rules for contract contingencies differ in the different provinces, principally as regards the classes of expenditure brought under contract and the departments to which the system has been extended. In some provinces the contract is made direct with the disbursing officers, while in others the allotments are placed at the disposal of controlling officers, who distribute them annually among their subordinates, reserving a small portion for subsequent grants in case of need. There are also

differences on minor points. Each province will be guided by its local rules. But the essential features of the scheme are common to all provinces, *viz.*, that no details of the expenditure beyond such totals of the various contract items as may be required for purposes of classification need be furnished on the bills, that no sub-vouchers with a few specified exceptions need be submitted, and that disbursing officers are held personally responsible for any expenditure in excess of the contract allotment until they can procure immunity from Government.

828. The principal point in audit is to see that the contract allotment for each major head is not exceeded. The progress of the expenditure is watched by means of the allotment memorandum at foot of each bill, which shows the expenditure up to date and the balance available, and by means of an audit register in Form 102.

Any difference between the progressive total on a bill and that worked out from the register should be promptly noticed and reconciled. If the expenditure appear to be progressing at a rate indicating a likelihood of the allotment being exceeded before the end of the year, the attention of the officer concerned should be invited to the fact.

Countersigned Contingencies.

Steps in Audit.

829. The audit of countersigned contingencies consists of two parts, —*first*, the audit on receipt of the abstract bill, and *second*, on receipt of the monthly detailed countersigned bill as explained below. In the case of bills which do not require countersignature, both parts of the audit should be conducted simultaneously.

Abstract Bill.

830. When an abstract contingent bill is received, it should be examined so far as to see that it is drawn by an officer who has authority to draw such bills, that the summations are correct, and that there is nothing extraordinary or unusual in it. The usual audit enforcement should be made upon it, and its amount should be entered in the contingent audit register (Form 103), wherein a separate folio will be assigned to each disbursing office or department under each major head of expenditure, the folios being arranged in the order of major and minor heads of accounts. The amount unpassed should be entered each month in the objection book, and, as the countersigned bills are audited, they should be recorded in the contingent register with the dated initials of the auditor and admitted in the objection book. The details of the abstracts are not required to be entered in the contingent register, but only the total of each abstract, since the details are recorded in the annual Classified Abstract. In the case of pre-audited bills, the audit register should be in the same form as the register of contingent charges prescribed for disbursing officers in Vol. I (Form 10). This will serve both as a record of payment and also for budget check.

1. The register in Form 103 is prescribed so that the auditor may have note of the payment of each bill

2. In Madras, where the annual classified abstract has not been introduced, the register should be kept in the same form as the register of contingent charges prescribed for disbursing officers.

3. When an amount drawn in a previous month in the current year is refunded in cash, it should be entered in red ink as a *minus* entry in the contingent audit register and the progressive total for the month corrected accordingly. Recovery in cash or by short payment in bills of amounts drawn in a previous year should not be taken to reduce the expenditure for the current year.

Monthly Detailed Countersigned Bill.

831. When a monthly bill is received, it should be examined with special reference to the following points:—

(1) Whether it is duly countersigned (if countersignature is necessary) and certified.

(2) Whether the charges contained in the bill, and passed by the countersigning officer (if any), cover the amounts drawn from the Treasury and are classified as in the abstract bills. Differences or disallowances should be noted for recovery, and adjustments should be made, if necessary, on account of misclassification.

(3) Whether vouchers are attached for all charges for which they are required by rule. The auditor should tick off each such charge in testimony of his having seen and passed the voucher.

(4) Whether details of miscellaneous charges or other items are given, and whether any charges seem extravagant, unusual, or objectionable; these the auditor should bring to notice.

(5) Lastly, he should audit separately, in accordance with Articles 833 and 834, any periodical charges or special charges which require the sanction of superior authority, or which are regulated by scale laid down by Government, if any such charges are included in the bill.

832. The auditor will record his audit order (passing the bill, or objecting to it) upon the bill itself, and make the corresponding adjustment, or partial adjustment, in his objection books, taking steps to remove any objections still outstanding.

1. It is necessary to watch very carefully the submission of monthly bills, and to direct the attention of countersigning officers to any delays that may occur. It is clearly objectionable to allow the audit of contingent charges to be indefinitely delayed.

Special Charges.

833. For the record of special charges requiring the sanction of superior authority a register will be kept in Form 104. Separate pages may be set apart for each officer incurring expenditure, and, if the entries are likely to be numerous, the pages may be further distributed according to classes of expenditure. Immediately on receipt of an order sanctioning any special expenditure, it should be entered in the register in its appropriate place; when the charge comes up for audit, a note of the bill in which it is included, and of the audit, will be made in the final columns of the register.

1. Special sanctions of refunds, advances, and travelling allowances should be recorded in this register in the same way as those of contingent expenditure proper, and should be marked off as the charges come up for audit. (See also Chapter 44.)

2. In opening a new register, orders, of which the force has not yet expired, should be carried forward from the old into the new register.

3. When an order sanctioning expenditure contains no indication of the amount or limit of the sanction, the Accountant General should address the authority who issued it.

4. A note of special contingent and travelling allowance charges should also be entered in the ordinary contingent and travelling allowance audit registers respectively to secure budget check.

Periodical Charges.

834. For record of the audit of periodical charges (such as rents, rates, etc.), and of charges for which a fixed allowance is sanctioned, a separate register should be kept in the form prescribed for audit of establishment, each payment, as it is audited, being posted, with the necessary references, in the appropriate monthly column. The amounts should also be posted in the contingent audit register, Form 103.

Charges regulated by Scales.

835. Charges regulated by scales laid down by Government, *e.g.*, rewards for destruction of wild animals and snakes, batta to witnesses, etc., do not ordinarily require countersignature, and are to be passed finally on the responsibility of the disbursing officer, unless any other course is prescribed, supported by the prescribed certificates (if any); such charges will be recorded in an audit register in Form 102 or 103 according as they are treated as contract or countersigned contingencies.

Charges for Supplies from other Departments.

836. The value of Inter-departmental supplies should be shown separately in *red ink* in the contingent audit register in the month in which it is shown in the contingent bill under Article 96, the particulars of the duplicate invoice being entered in the column for number of voucher. Both in the case of contract and countersigned contingencies, the progressive totals in Forms 102 and 103 should include the cost of such supplies. The adjustments for such supplies are made by the Account Office either on statements furnished by supplying officers under its own audit, or on the appearance of debits in Exchange Accounts with other departments. In either case, the fact and month of adjustment should be noted in the audit register against the entry of the supply if already posted from the contingent bill of the officer supplied, or against a fresh entry to be made in the column for the month then current. In the latter case the officer supplied must be asked to include the charge in the allotment statement of his next contingent bill.

Budget Check.

837. The examiner should review the contingent expenditure comparing the amounts expended with the budget allotment through the Contingent Audit Register or the Classified Abstract and bringing to notice any cases in which the expenditure appears likely to exceed the provision. This review is an essential part of the audit of contingent expenditure, and should receive close attention at the hands of the Superintendent every month.

1. The Government of India have directed that when a countersigning officer passes a monthly bill in which the monthly proportion of the grant is exceeded, he shall report to the Accountant General that he is satisfied that special circumstances have rendered the excess necessary.

Annual Compilation and Review.

838. If the Local Government requires a formal review of contingent expenditure to be submitted, a broadsheet will be prepared for the purpose as prescribed in the following rule. The Accountant General will find the broadsheet useful for checking the budget estimates proposed by local officers.

839. At the end of each year the totals of the detailed heads of contingent expenditure other than those for contract contingencies (in rupees, excluding annas and pies) will be taken from the progressive total column of the classified abstracts, and posted in a broadsheet in such a way that they can be compared with the corresponding charges in the other districts of the same province. A line for each district, and a column for each detailed head, will suffice for the form; and there may be one broadsheet for Collectors' expenditure, one for Judges', and so on.

Chapter 39.—Pension Audit.

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Verification of Services.

Indian Civil Service.

840. The services of the Indian Civil Servants are verified for annuity as follows:—

Officers on the Bengal Establishment, by the Comptroller, India Treasuries;
 Officers on the Madras Establishment, by the Accountant General, Madras;
 Officers on the Bombay Establishment, by the Accountant General, Bombay.

Services other than the Indian Civil Service.

841. (a) On receipt of a statement of services, the details should be checked with the establishment books only; it is not necessary to refer to audit registers or vouchers in order to verify dates of alteration of pay or of appointments, or dates of leave or of suspension. The dates stated for these in the service statement may be assumed to be correct if they agree with the establishment books. The date of birth should also be checked with the books of establishment.

(b) If the statement does not show the leave taken and makes no reference to it, it should be at once returned (that is, before being taken up for verification), with a request that either the leave (other than privilege and casual) may be entered, or that it may be stated that no leave was ever taken. If it is apparent that leave has been improperly granted and cannot be retrospectively commuted under the provision of Article 232 of the Civil Service Regulations without affecting the amount of leave allowance properly admissible, it is left to the Account Officer to decide at his discretion whether any demand should be made for recovery of over-payments. If he decides that such a demand should be made, he will refer the question to the officer sanctioning the pension along with his report on the pension application, explaining the reasons which he considers justify the proposed action. If the authority concerned agree

that the recovery should be made, he should instruct the Account Officer to effect the recovery; otherwise the question should be referred, for orders, to the Local Government or any other authority vested with such power under the following rule, whose decision in such cases is to be accepted as final.

RULE.—Local Governments may delegate the power to remit under this clause leave allowances irregularly drawn by applicants for pension and challenged by the Account Officer (1) to the Boards of Revenue, Financial Commissioners, the High Court or Chief Court without restriction, and (2) to other Heads of Departments (including Commissioners) up to a limit of three months' pay.

NOTE.—The term "Account Officer" in the above rule means the officer who under the rules of business of the office concerned has the power of passing the Pension report.

(c) The officer in charge should himself check the verification of one or two entries in each case, and the verifying clerk will note in the establishment books that the services were verified, and the date.

(d) For verifying the services of the Gazetted Officers, the printed history of services should be used (Article 784). In the case of a Gazetted Officer who previously held non-gazetted appointment, the non-gazetted portion of his service should be verified from the establishment returns.

(e) In the case of an officer whose services have been lent to Foreign Service, the period of service claimed for such employment should be verified from the Pension Contribution Register, and the broadsheet of pension contributions should be examined to see whether contribution for that period has been recovered.

Pension Reports.

842. The Government of India has, on more than one occasion, impressed upon Account Officers the necessity of arranging for the speedy disposal of verifications and reports required in connection with applications for pension and for gratuities which are invariably to be treated as urgent.

A register of applications for pension should be kept in each Account Office showing date of receipt and of final disposal of each.

Pension Payment Orders.

843. Except in cases for which other special arrangements may be sanctioned, periodical personal payments which do not come under the head of "Salaries and Allowances for Services" should be made only upon pension payment orders issued from the Account Office. These pay orders must be issued strictly in the terms stated and to the persons named in the Government order sanctioning the allowance. Account Officers have no authority to discuss or enter upon any questions relating to succession to, or division of, or claims to, such allowances, but must direct all such matters to be referred for the orders either of the Government or of the authorities who may have been appointed to decide them in the rules framed under Act XXIII of 1871.

844. The Accountant General should, before he issues pension payment orders for political pensions, require information regarding the parentage, residence, date of birth, height, and any personal marks facilitating identification of the pensioner, and should enter these particulars in the pay order.

1. Certain political pensioners of position in the Madras and Bombay Presidencies are exempted from the operation of this rule.

Registers of Pension Payment Orders.

845. (a) The pension payment orders issued to pensioners will be numbered in two series: one for those chargeable to the major head "Territorial and Political Pensions", the other for those chargeable to "Superannuation Allowances, etc." Each series should be continuous for the whole province without regard to the Treasury at which the allowance is payable, and should be recorded in a register in Form 105. Separate registers should also be kept, where necessary, for "Special pensions" (*vide* Article 846), for "Assignments and Compensations" and for pensions of Colonial Governments and Native States.

(b) An order granting a pension should, on receipt, be checked with the final report submitted by the Account Office, and posted in the proper register, which with the final report should be laid before a Gazetted Officer, together with the Government order and the pension payment order, for his signature. He should certify the issue of the latter, and the correctness of the entry, by putting his initials in the column of date.

1. The last-pay certificate received with the application for pension should be filed with the office copy of the report to Government or, when the pension is payable in another province, sent to the Accountant General of the province concerned, and reference must be made to it before the pension payment order is issued. When a last-pay certificate is not furnished to the Accountant General, he should note across the pension payment order that no payment is to be made until a last-pay certificate is produced (see Article 63, note 2). Where the person retiring from the service has been paying premia or subscriptions to the Postal Insurance Fund by deduction from his pay bill, the amount of deduction to be made monthly should, in the case of pensions payable in another province, be noted in the last-pay certificate before transmission to the Accountant General concerned.

2. In the case of pensions sanctioned by the Inspector General of Police under Article 921, Civil Service Regulations, the audit officer should satisfy himself that the amount sanctioned is correct, and that the rules have been properly applied, before arranging for the payment of the pension sanctioned.

(c) A new pension payment order, issued in lieu of one worn out, should bear the old number and date; but, where payment is transferred to another Treasury, the pension should be brought anew on this register and a new number assigned. When both parts of an order are returned for cancellation, the fact and the cause must be recorded in this register, with the date of death, transfer, or surrender under Article 956, Civil Service Regulations. Old cancelled orders may be destroyed after issue of the new ones, so also may those of deceased pensioners after the heirs have been paid.

1. When a new pension payment order is issued in lieu of one worn out, a note to that effect should be made in the Remarks column of the register and the old order destroyed.

2. In the case of pensions transferred from one Treasury to another it will be well, in cases of re-entry on transfer, to make the entry in red ink and to omit all the particulars in all the columns, but those of No. and date of pension payment order, name of pensioner, monthly amount, residence, and place of payment, noting across the blank spaces "See No. above." in the case of a pension transferred from another province the entry

should be made in red ink, but all the columns should be filled up. New pensions payable in another province need not be entered in the Register.

3. When sufficient space is left on the reverse of the pension payment order for note of payment and the payment order is in good condition, and the transfer is made within the same province, it should be enfaced, rather than renewed, the entry in the Register of pension payment order being corrected accordingly. [The number of the pension payment order need not be altered.]

Register of Special Pensions.

846. (a) Pensions which are not granted for life, but are subject to some special condition (*e.g.*, that they are to cease on marriage, or at a given age, or under any given circumstances), are not to be entered in the same register with other pensions, but should be recorded and audited in special registers of their own; and all pension payment orders of such pensions will bear the letter S in addition to the number.

(b) In the register of special pensions pay order, and also in the audit register of special pensions, an additional column should show "Limitation of pension," which must be stated as precisely as possible; for instance, such entries as "to determine in twenty years" or "to last till twenty-one years of age," must not be allowed, as in such cases the precise date of termination can be ascertained and should be entered.

(c) In all cases where the determination of the pension cannot be fixed for a precise date, the payment can be admitted only upon a certificate in each case that the event (whatever it is) which terminates the pension has not happened.

Register of Pensions by Departments.

847. It will be convenient, for the purpose of preparing the Budget Estimate for pensions, to keep a separate register, wherein all service pensions granted, or transferred from other provinces for payment, may be recorded under the several departments to which the pensioners formerly belonged. The register should be on ordinary foolscap in Form 106, and should provide one or more pages for each department; the first three columns will be filled up on issue of an order, the columns for date of removal and amount of each pension removed will be blank until transfer of payment to another province, or certified death, removes the pensioner finally from the roll. The further particulars necessary for the Budget return of the new grants can be obtained from the P. P. O. Register, but close packing would give room for their entry in this form, and either plan may be adopted at discretion.

848. It will not be necessary to enter a name anew on this register when a new pension payment order is issued in lieu of an old one on receipt of the death-roll; the P. P. O. Register will give a clue to the original number and the department.

Audit Register.

Form of Register.

849. The audit register for pensions payable in the interior will be in Form 107. The register for Political pensions will be separate from

that for Superannuation pensions, and each will be bound in volumes in convenient size, embracing one or more districts, and paged continuously. A sufficient number of blank spaces should be left under each district to accommodate the additional entries, which grant of new pensions, or transfer of old ones from other districts, will make necessary during the six years' currency of a register; and each new name should be brought on the district register on the first vacant line at the time the pension payment order is issued. The number entered against each pensioner will be that of his pension payment order, and every entry of a pension must be initialled by a Gazetted Officer, after comparison with a pension payment order register.

When a pension ceases to be payable, or is transferred to another treasury, the unused cages for dates of monthly payments should be cancelled and the cause noted across them.

1. The names of pensioners whose pensions have remained undrawn without any explanation being obtainable regarding them for three years in the case of Superannuation and for six years in the case of Political and other pensions, may be omitted when opening new pension audit registers.

2. A page or two at the end of the audit register of service pensions should be set apart for the audit of payments to Hong-Kong and Mauritius pensioners.

3. Such pensions are to be regarded as payments made at the instance and on the account of the Colonial Government. They must not be mixed up with Indian pensions, and any applications with regard to them (except for such matters as transfers from one Indian Treasury to another, which can be arranged within the terms of the letter of the Colonial Government requesting payment in India), should be referred through the Local Government to the Colonial Government which granted the pension.

Entry of Remarks.

850. Allowing a depth of $2\frac{3}{4}$ inches for each cage, there will be room for the entry of five pensions on a foolscap page. The Remarks column gives ample space for all entries which can be necessary in the case of pensions paid at a Treasury in the interior; for these would be ordinarily only the fact of cancellation of the order with its cause or its return under Articles 956 and 957 of the Civil Service Regulations, the date of death, the receipt of death-roll, and the payment of any arrears to heirs. If an officer re-appointed after obtaining compensation pension does not surrender his pension, note of the appointment and its monthly pay should be made in this place; if the pay of the new post does not allow the pensioner to draw his whole pension, the full amount granted should be struck out in red ink and the reduced amount entered; in opening a new register, both amounts with note of the appointment should be brought forward in the same way.

When there is sufficient blank space in the right hand page, the fact of cancellation should be noted across it instead of in the Remarks column, but if the necessary note cannot be made in the right hand page for want of space, the blank column should always be scored through in red ink. Similarly, when new entry is made, the blank cages at the beginning should be filled up with the entry "Payable from the ."

1. Arrears of Political pensions, which have remained undrawn for two years, may not be paid without the special orders of Government, unless definite rules on the subject have been prescribed by the Local Government under Act XXIII of 1871.

Audit Procedure.

851. The process of audit will be simply the ascertainment that the necessary documents support and justify the charge in the pension bill, and then the record of the date of payment in the proper column of the register. In the enfacement of the bill or schedule, it is not necessary to break up the charge under Superannuation so as to show against each department the amount paid to its former servants, as the detail shown in the budget estimate is not required in the monthly accounts or the revised estimate.

Presidency Pensions.

852. For pensions paid in a Presidency town, there will not be, as in Treasuries, a separate file of orders, but the audit register will serve instead. Accordingly, the left hand page should be in the Form (39) provided for the Treasury register of pension payment orders, and the signature of the pensioner should be taken, for comparison, in the column "Name of pensioner." The notes which, under Article 342, note 1, are made on the Treasury Officer's portion, must, in this case, be made on the audit register.

1. A pensioner, whose pension was payable in the Presidency town, has been known to apply for a month's pension after payment has been transferred to the District Treasury. If, for special reasons, this indulgence be conceded, the payment will be noted on the pensioner's counterpart of the order, and advised to the officer in charge of the District Treasury for note on the original of the order. It will be necessary to enter the fact of payment in the audit register of the District Treasury (thus: *Calcutta*, 15th March), but the pension will not again be brought on the Presidency register, nor need any note be made therein. But it will be observed that frequent transfers are discouraged; that a transfer is an indulgence only to be granted "on sufficient cause shown"; and, as the special case here described is an indulgence which contravenes standing orders, it can only be granted for any special reason by the Accountant General himself, at his own risk, and before the transfer of payment has been completed by drawing the pension at the new Treasury.

Gratuities.

853. Form 108 will serve at once for register of grant of gratuities and for their audit; on receipt of the order granting the gratuity and after check with the report of the Account Office, the first five columns should be filled up immediately and the order to pay it issued. It may be well to mention that the voucher must be the receipt of the person legally entitled to the gratuity, not that of the head of the office or department in which he formerly served. The amount of gratuity to be refunded by a person re-employed should be noted in the audit register, and the fact of re-payment of gratuity (Civil Service Regulations, 511 to 513) should be noted in the Remarks column when re-payment is completed.

1. Every quarter the gratuity register should be examined, and those gratuities which have remained unpaid more than three months noted, the district officers concerned being addressed concerning them, and note of the reference made entered in the last column of the register.

Anticipatory Pensions.

854. (a) A special audit register should be opened in Form 107, in which should be entered on the left side the orders for Anticipatory Pensions and Gratuities passed under Article 925 of the Civil Service

Regulations and on the right side the payments made against them. The orders should be entered for the whole province in consecutive order, and when final adjustment of the payment is made against the final order granting the pension or gratuity, full note of it should be made in the Remarks column.

(b) This audit register must be reviewed by the Accountant General personally every half-year (beginning of April and beginning of October), in order that he may see that no undue delay has occurred in the final settlement of the cases.

1. When the final pension or gratuity is sanctioned, it should be dealt with in the pension or gratuity audit register as covering the anticipatory order, and not as being in continuation of it, and the order issued for payment of anticipatory pension recalled.

Political Pensions.

855. A special procedure in regard to the issue of pension payment orders in the case of groups of Political pensioners, who are paid by, or are in charge of, a Political Officer, is prescribed in Article 350. A single order should be issued for the whole group in Form 39, each entry having a number in the prescribed column of the form, thus,—³³⁰₁ 330, and so on, when 330 is the registered number of the whole document.

Miscellaneous.

Report of Death.

856. The death in India of every European pensioner other than a pensioner of the Army or Navy should be reported to the Local Government by the Audit Office which passed his pension bills; the particulars required are given in Article 28.

A quarterly statement should also be forwarded to the Director of the Royal Indian Marine showing the deaths, within the quarter of report, among pensioners of the Royal Indian Marine. The report should show the name, rank, and date and place of death.

NOTE.—A blank return need not be sent.

Transfer to London.

857. When payment of a pension is transferred to London, the last-pay certificate given to the payee must contain words declaring that no further payment will be made in India. The certificate should be in Form 109.

Returns.

Mortality of Pensioners.

858. From the annual return of pensions submitted by every Treasury Officer under Article 348 of the Civil Account Code, each Accountant General will compile a consolidated return in the same form, and submit it to the Government of India, and also a statement in Form 109A comparing the actual rates of mortality with the probable rates calculated for Native Army Pensioners according to the table at foot of the

statement. The same distinction of classes observed in the returns received from Treasuries will be maintained in the consolidated return and in the statement in Form 109A. These returns should be submitted not later than the 1st of September and should be accompanied with such remarks as each Accountant General may consider necessary.

The object of the return is explained in the following extract from a Resolution of the Government of India in the Finance Department, No. 1586, dated 22nd March 1871:—

The Governor General in Council has had under consideration the question of how to guard against fraudulent claims to pensionary allowances being put forward by strangers after the actual incumbents are dead.

The chief protection against such claims must be the careful testing by the disbursing officer of each claim at the time it is presented.

But it seems advisable also that statistical information regarding pensions should be kept up, and, for this purpose, His Excellency in Council is pleased to direct that, from every office where pensions are disbursed, returns in the annexed Form (No. 40A, Vol. I, C. A. C.) shall annually be made to the Account Office to which it is subordinate:—

- (1) For pensions not exceeding R10.
- (2) For pensions exceeding R10 and not exceeding R50.
- (3) For pensions exceeding R50.

The Account Officers should scrutinise the information thus received, in order that enquiry may be at once made where any remarkable longevity appears, or where any other anomalous features present themselves.

His Excellency in Council is well aware that there is great difficulty in exercising a check by such means on the action of local officers. The instances in any single disbursing office are necessarily too few to warrant the assumption that their departure from mathematical regularity requires any special explanation; and, on the other hand, in the compilation of the figures of several offices, the effects caused by the perpetration of frauds in any one would probably disappear in the mass.

But while His Excellency in Council, in view of this difficulty in supervising this particular part of their work, confidently expects at the hands of local officers extreme caution in dealing with claims to pension, he does not doubt that the information contained in the forms now prescribed will be found, in both central and local offices, to be of great value.

1. The statement should not include the names of persons in receipt of pensions chargeable to Local Funds, or to other bodies financially independent of the Government of India, or of those in nominal possession of compensations granted to pagodas or mosques in lieu of lands resumed or other similar compensations which partake of the nature of annuities either terminable within a stated period or not terminable.

Extraordinary Pensions and Gratuities.

859. Annual statements showing the total amounts of pensions and gratuities granted under Part VI of the Civil Service Regulations, including pensions and gratuities granted to the families of officers dying of plague contracted in the execution of duty connected with plague, will be prepared in Form 109B by all Accountants General and Comptrollers and submitted at the end of each official year to the Government of India.

Annuities, Bengal Civilians.

860. Accountants General are required to furnish the Comptroller, India Treasuries, with half-yearly statements, showing the amounts paid in India on account of annuities of retired Bengal Civil Servants.

1. The Madras Accountant General is also required to furnish a similar return annually to the Local Government for Madras Civil Servants.

2. A half-yearly return of Bombay Civil Servants residing in India and receiving their annuities in India has to be furnished direct to the Financial Secretary, India Office, by the Accountant General, Bombay.

Special Annual Enquiries.

861. All Accountants General are required, in November of each year, to make out lists of the pensioners, whether Political or Service, paid from each Treasury, whose age is shown in the Audit Register to be over seventy, and to send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be attested by special enquiries.

Auditors' Duties.

862. The following are the more important points for the attention of auditors:—

1. (a) See that the vouchers are in proper form.
(b) Check the details and the income-tax deductions.
(c) See that stamps are affixed when necessary and punched.
(d) See that except in the case of pensions of persons who die before the issue of a pension payment order no pension is paid for which a pension payment order has not been issued, and that only pension actually due has been paid; also that sanction has been obtained for payment of arrears.
(e) See that the certificate that no pay was received from any Government office is invariably signed in the case of service pensions.
(f) See that when a pensioner does not appear in person, a life certificate is attached.
(g) In the case of pensions terminable on marriage, see that the prescribed certificate is submitted every half-year.
(h) Record the payments in the proper registers—Political, Superannuation, or Special, as the case may be.
(i) Enface the vouchers.
(j) Stamp them with the "Admitted" or "Objected to" stamp.
(k) Send them in their proper places in the register to the reviewing officer.
(l) On return from him, return vouchers to the Treasury Account Department.
(m) In case of a Presidency pension, compare the signature with that given in audit register.
2. When service pensions remain undrawn for more than six months see that the pension payment order is returned.
3. On the death of a pensioner see that the pension payment order is returned for cancellation.
4. Note deaths, transfers, and non-appearance of pensioners in the audit register and register of P. P. O's., and have the notes attested by a Gazetted Officer. The entries in these registers should be scored through in red ink when a pension is permanently removed.
5. Note Anticipatory Pensions in a separate register which should be laid before the Accountant General twice a year (beginning of April and beginning of October).

Chapter 40.—Interest Payment Audit.

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Audit of Accountant General.

863. The audit of interest payments is divided between the Audit Officers of Government and the Presidency Bank. The former are to assume that the principal sum stated in the interest register is the correct amount upon which interest is to be paid, and also that interest has not been already paid for the half-years for which claim is made. But in all other respects, and specially as to the correctness of the calculation of the interest and income-tax and the casting of the totals, the vouchers are subject to regular examination and audit.

1. Vouchers in which the signature of the disbursing officer or of the payee, or the particulars of the loan, or the number, or the capital sum of the several notes, or the number of the half-year for which interest was paid, is wanting, should be returned for correction.

864. The Accountant General's audit of the interest vouchers (see Form 22) will be conducted in the following way. The Auditor should see—

- (1) that the amount entered in column 3 of each voucher is really one half-year's interest upon each amount stated in column 2;
- (2) that the "total amount due" is the half-year's interest multiplied by the number of half-years entered in column 4;
- (3) that the "Amount due" column is correctly totalled, and the total correctly carried into the schedule (Form 24), and into the proper column of it;
- (4) that the receipt is properly signed, either by the person named as the holder or by his representative;
- (5) that income-tax at 5 pies in the rupee is deducted from the amount of interest falling due on or after 1st April 1886, unless the owner of the security has produced, with his receipt for the interest, a certificate signed by the Collector that his annual income from all sources is less than R1,000, or that the interest is employed solely for religious or public charitable purposes, in which case no deduction should be made, or unless he has produced a like certificate that his income from all sources is less than R2,000, in which case the rate of deduction is 4 pies in the rupee. The certificate holds good only for the official year for which it is issued.

Lists for the Public Debt Office.

865. After this has been done, for each of the two lists of payments, the Auditor should put aside the schedules and total all the vouchers by loans, and number them consecutively for each loan, in blue pencil, in the upper right-hand corner. To each bundle should be added a covering list, in Form 110, of which the totals must be checked to see that they agree with the total debits in the month's accounts against each loan.

866. The vouchers, together with the covering slips, should then be sent to the Public Debt Office, Calcutta, for further audit.

867. These lists should not, however, be sent one by one, but should go together, as soon as completed, with a covering statement in Form 111.

Audit by Public Debt Office.

868. The Public Debt Office should post the payments from the vouchers into their audit registers and check them in the following respects: (1) that the amount of the promissory note is correctly stated in the voucher; (2) that interest has not been twice paid for the same half-year.

Account.

869. The total payment made on account of interest should be entered in one sum in the Exchange Account with India, and should be supported by a copy of the statement prescribed in Article 867, so as to enable the Comptroller, India Treasuries, to keep an account of the interest paid on account of each loan.

NOTE.—The gross amount of interest should be debited to India, and the income-tax deducted should be credited in the local books.

Provincial Debenture Loans.

870. A similar procedure should be followed in the check of interest on these debentures (see Annexure).

ANNEXURE.**Provincial Debenture Loans.**

1. The forms of these debentures will be drawn up and approved by the Local Government: when so approved, they will be prepared and filled up by the Public Debt Office under instructions from the Comptroller General, but will be signed and issued by the Accountant General of the province on behalf of the Local Government. The Accountant General will furnish the Public Debt Office with a list of the subscribers, together with the nominal amounts of the debentures issuable to them and the names of the Treasuries at which the interest is to be made payable, also the exact nominal amount of each loan and any other necessary information for filling up the forms; and after completion in every respect except that of signature, the Public Debt Office will forward the debentures to the Accountant General who will distribute them to the

proprietors through the Treasuries concerned in exchange for the original receipts for the money. Advices of all debentures issued must be sent without delay to the Public Debt Office to be registered. Any debentures which may not have been distributed after the lapse of three months from the date of issue should be returned to the Public Debt Office.

1. Debentures can be issued only in the names of individuals or public officers; they cannot be issued in the name of one person "for" or "on account of" a person or thing.

2. The interest on the debentures and the additional payments dependent on surplus profits will be debited to Exchange Account with India. The Comptroller, India Treasuries, will adjust them under "13.—Interest—Interest on Provincial Debenture Loans", the additional payments being shown against a separate detailed head "Additional payment on account of surplus profits." The Public Works Department, in calculating the interest chargeable to the Provincial Governments on account of interest on the capital expenditure on Provincial Railways and Irrigation, will include the interest as well as the additional payments on these debentures. The capital raised will be credited to Exchange Account with India, and any premium or discount should be distinctly shown in the Exchange Account. The Accountant General is responsible for agreeing the lists sent to the Public Debt Office of the debentures issued (added to the unissued debentures returned) with the amounts credited in his Exchange Accounts.

3. The debentures may be renewed, consolidated, or sub-divided under the rules applicable to promissory notes of the Government of India, and should be forwarded for the purpose to the Accountant General, who will transmit them to the Public Debt Office; the renewed, consolidated, or sub-divided debentures will be signed and issued by the Accountant General in the same way as the original issue, and he should enter all the debentures forwarded to him for transmission to the Public Debt Office in a register showing—

- (a) the date of receipt;
- (b) the number of the debenture;
- (c) the nominal value of the debenture;
- (d) the name of the proprietor;
- (e) the name of the treasury where interest is payable;
- (f) the number of debentures required;
- (g) the date of transmission to the Public Debt Office;
- (h) the date of receipt of debentures from Public Debt Office;
- (i) the date of issue;
- (j) the amount of the debentures issued; and
- (k) the initials of the Accountant General.

4. The Accountant General should be very careful not to issue any debentures otherwise than upon credit to the Government of India of the money it represents, or upon cancellation of a previous debenture or debentures of equal value. The interest upon each debenture will usually run from the half-yearly date next succeeding the completion of the payment of the money into the treasury, and the interest from the date of

payment to the said half-yearly date should be paid and receipt taken upon the original treasury receipts.

5. The following extracts from the rules issued with Finance Department Resolution No. 1868, dated 15th March 1878, give further particulars regarding the duties of an Accountant General in connection with these loans :—

" III. The rate of fixed yearly interest to be paid upon provincial debenture loans will be determined by the Government of India from time to time. For the present this rate shall be 4 per centum; if in any particular case, the loan cannot be raised at par at this rate, then, with the special sanction of the Governor General in Council, subscriptions may be received at a discount, which shall be charged off in the accounts at once, under the head of ' Interest upon Funded and Unfunded Debt ' (provincial section) and debited to provincial revenues.

" IV. The interest on provincial debenture loans will be payable half-yearly, on dates of the calendar to be fixed by the Local Government, at any principal Treasury or branch of the Presidency Bank at which the Government account is kept, in or near the districts in which it is proposed to construct the work for which the loan is raised : provided that interest on provincial debenture loans shall not be paid at the head offices of the Presidency Banks of Bengal and Bombay, or at any Government Treasury within one hundred miles from either of the said head offices.

" V. Interest on provincial debenture loans, together with the additional payments, dependent on the surplus profits as hereinafter described, shall be recorded in the Imperial accounts under the head of ' Interest on Funded and Unfunded Debt ' (provincial section),—all transactions relating to the capital of the loans themselves being recorded in the same accounts under the heads of public debt incurred or discharged.

" VI. Provincial debenture loans will be part of the registered public debt and the debentures themselves part of the public securities of the State, the business connected with which is managed and transacted by the Presidency Banks under the agreements made with them. The Presidency Banks will be responsible, under their agreements, for the management of these debenture loans, and will be remunerated therefor in the same way as for the management of the rest of the registered public debt and securities.

" VII. The Local Government shall publish in the Local Government Gazette, as soon after the close of the year as possible, a *pro forma* account of the capital, showing how it has been supplied, the gross earnings, working expenses, and net revenue for each successive year ending 31st March, of each work for the construction of which a provincial debenture loan is raised. From the net revenue so calculated interest as follows shall be deducted as a first charge :—

" (1) One year's interest payable upon the loan.

" (2) Four and-a-half per centum upon the amount of a capital supplied by the Government.

" The surplus, if any, may be made available for rateable division between the Government and the debenture-holders, as hereinafter explained.

" In other respects, the Local Government shall prepare this account in the manner in use for the capital and revenue accounts of other State canals or railways, with any modifications of detail which it may, from time to time, deem necessary in order to make a true calculation of the profit or loss upon the work during the year. This account and the declaration of the amount of surplus shall be signed by a Secretary to the Local Government and by the local Accountant General.

" VIII. No debenture-holder shall have any property in any work constructed by means of a provincial debenture loan, or be entitled to call for, or examine, any account or voucher, or challenge the construction of the account prescribed by Rule VII, or any entry made therein, or declaration promulgated thereupon, by the Local Government.

" IX. The Local Government will be authorized to offer to holders of debentures in such provincial loans, besides the fixed interest due upon the debentures, such share of the surplus referred to in Rule VII as shall be stated in the notification, inviting tenders for the loan. In general, the part of the surplus offered for distribution (which might be one-half or other proportion) would be divided rateably between the Government and the debenture-holders,—the Government sharing in proportion to the capitals supplied by it, and each debenture-holder according to the amount of his debenture. The part of the surplus due to debenture-holders should be payable with the first instalment of fixed interest due on the debentures, after the publication in the local Gazette of the account prescribed by Rule VII.

" X. The rules which govern the transfer, consolidation, division, or renewal of promissory notes of the Government of India, and the transfer of the place of payment of interest thereon, shall apply to debentures issued under these rules, except that these debentures shall not be enforced for the payment of the interest thereon elsewhere than at the particular treasuries or branch banks named in them.

" XI. The Local Government shall reserve the right of liquidating every provincial debenture loan raised under these rules or any part thereof, at any date not less than ten years from the date of the loan, on giving three calendar months' notice. In such case each debenture-holder shall be entitled to receive either the amount named in his debenture, or, at his option, such a sum as would, if it were invested, at the date fixed for the discharge of the loan, in promissory notes of one of the 4 per cent. loans of the Government of India, yield interest equal to the average amount, including the fixed interest and share of surplus which has accrued due from his debenture during the six half-years last preceding the date of the notice of discharge.

" XII. Provincial debenture loans may be raised in order to repay to the Imperial Treasury or the Local Government the cost of any work already constructed by means of funds supplied from the Imperial Treasury, or, as the case may be, from Provincial Resources."

Chapter 41.—Deposit Audit.

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Receipt Registers.

871. The extract registers of receipts of deposits, after being reviewed, should be filed in district files, the re-payment columns for months already passed being first scored through, so as to prevent future error.

Audit of Payments.

872. The extract re-payment registers, as received, should be taken up (after the necessary comparisons are made between the vouchers and the entries in the register, Article 724), and the re-payments examined by being posted in the proper column of the receipt registers or clearance registers against the entries of receipt. If the re-payment exhausts the balance at credit of the item, a line should be drawn from the last re-payment entry to the total re-payment column in which the total re-payment should be entered; if the re-payment does not exhaust the credit, it will be found convenient to enter the balance in pencil under the last re-payment. At least 8 per cent. of these postings should be examined by some one other than the clerk who made them, and the examination should be extended to the amount entered in the third column of the extract register of re-payment as the amount or balance of the original deposit.

Clearance Register.

873. The receipt registers of any year provide for the entry of re-payments made during the same and the next account year. After that, the balances which do not lapse under Article 255 will be detailed in the clearance register received from the Treasury (Article 253). The items in this register must first be agreed by the Superintendent of the section himself with the balances worked out against the several entries in the original extract receipt register, and then the latter should be laid aside and future re-payments recorded only on the clearance register. Space is provided herein for record of re-payments for two more years, and any outstanding balances after that will, in ordinary course, be credited to Government.

1. This return should be scrutinised in detail by a Gazetted Officer, and a half-margin memorandum should be prepared, wherein should be noticed every item whose receipt, or long retention, is in any way remarkable. This memorandum should be sent to the Treasury Officer, in order that he may give his explanation and return the paper in original for further consideration, action, and record.

2. An intelligent supervision of the work of his section by the Superintendent is the chief security for its efficiency, and one important method of exercising this supervision is

the examination of the clearance registers and statements of lapses. That this examination may be complete, it is necessary that it should be carried out before the registers and statements are made over to the deposit checkers. The balances to be carried forward into the clearance registers and statements of lapses should first be worked out in the receipt and clearance registers in use by the clerks concerned, and then compared by the Superintendent with the new clearance registers and statements of lapses received. The result of this examination will furnish the Superintendent with a good indication of the character of the work of his section.

Proof of Posting.

874. When the re-payments of any month have been posted in the receipt registers and the clearance registers, Form 32, in the column for the month, totals should be made in the four years' registers in use, and these totals carried separately into the proper column of the proof-sheet, Form 112. A total should be made on the latter in red ink of the figures for each district, agreed with the total of the re-payment register of the district for the month, and ticked off by the deposit checker in token of the agreement. The summation of the red ink district totals will give the provincial total of re-payments during the month, and it should be compared with the charge in the consolidated abstract and marked "Agreed" by the Superintendent, Book Department. The postings on the receipt side of the proof-sheet made from the receipt registers should be similarly totalled and the provincial total for each month agreed with the consolidated abstract.

NOTE.—At least 8 per cent. of the totals of the re-payments posted in the receipt and clearance registers should be recast by some one other than the deposit checker who originally made them. It would be well too for the Superintendent himself occasionally to examine the totals in this way.

Statement of Lapses.

875. On receipt of a statement of lapses, the Superintendent must effect an agreement in detail between the amounts reported for credit by local officers and the balances worked out in the original extract receipt registers or in the clearance registers to which the balances were transferred. The balances lapsing must be entered in these registers, in the column headed "Lapsed and credited to Government," and the statement being verified by the Superintendent will then be used for the preparation of the necessary transfer entry crediting the amount to Government. The particulars of the entry should be noted upon the statement.

1. The deposits of the Appellate Branch of the Calcutta High Court do not lapse till ten years have expired.

2. See Note 2 under Article 873.

3. Deposits in cash of the High Courts of Madras and Bombay, Original Side, which, under the operation of Act XXV of 1866, have to be credited to Government, should be remitted to the Comptroller General by remittance transfer receipts. In the case of similar deposits in the shape of Government securities the securities themselves are sent to the Comptroller General.

Refund of Lapses.

876. When application is made for refund of a lapsed deposit, a note of it should be made against the entry of the deposit in the statement of lapses, which has already been tested by the method prescribed in Article 875. The officer who signs the order for refund should also initial the

entry of refund order in the statement of lapses. The fact of payment should be noted in the number book of the orders, Form 113.

At the close of each year an adjusting entry should be made of the credits of lapsed deposits and of debits on account of refunds thereof, with a view to the net transaction only appearing in the accounts.

Plus and Minus Memorandum.

877. The deposit checker must be careful to see that the receipts, re-payments and balances are correctly brought forward in the *plus* and *minus* memorandum attached to the deposit accounts, and specially that any lapsed items are correctly written off. He should also see that the closing balance for March agrees with that of the proof-sheet.

Personal Deposits.

878. The audit of re-payments in the case of personal deposits is confined to seeing that there are proper vouchers in support of the amount repaid, and that the re-payments do not exceed the balance at credit of the particular account.

879. When Civil or other Courts bank with the Treasury, themselves submitting the detailed accounts of deposits, the Auditor, besides auditing these detailed accounts, must agree the totals of the receipts and payments with the figures reported from the Treasury.

Annual Report on Personal Deposits.

880. At the close of each year an annual report should be submitted to the Comptroller General, showing the name of each personal ledger account, the opening balance, the credits and debits, and the closing balance, explaining the necessity for the account being kept, and stating whether a certificate of agreement has been received from the administrator of each account. This report on personal ledger accounts will be an appendix to the Review of Balances, *vide* Chapter 69.

881. In the annual report the personal ledger accounts of wards' and attached estates and sub-treasuries need not be shown separately for each district, the total amount for the whole province being sufficient.

Chapter 42.—Bill Audit.

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Bill Stock.

882. The stock of bill forms kept on hand to answer district indents must be stored in strong cupboards or boxes of sufficient breadth, secured with English locks, of which the keys should be kept by a Gazetted Officer. On each occasion of issue, the stock book should be brought to him for initials at the same time as the invoice is brought for signature. Each kind of form should be shown separately in the stock book, and stored separately in the store cupboard or box, and so arranged that a later serial number may never be issued before an earlier one.

General Explanation.

883. The check on issue and payment of Supply Bills and of Transfer Receipts will be carried out on precisely the same plan, and accordingly the word “bills” in the following instructions includes both “Supply Bills” and “Transfer Receipts”,—only the documents and registers for Supply Bills must always be kept distinct from those for Transfer Receipts. Articles 885 to 898 are written as they apply to local bills, but the procedure in the case of foreign bills follows the same course, with the exception of the differences explained in Articles 899 to 906.

884. It must be remembered that the check required is not merely the mechanical one, which sees that all issues are duly brought to account, but includes the further one of seeing that each is covered by due authority. The issue lists should, therefore, be reviewed by a Gazetted Officer or Superintendent, those of several districts being taken each month, and explanations of improper issues should at once be called for. It is not right in all cases to accept without question the allegation that a transfer receipt was granted for public purposes.

1. The instructions in this chapter do not apply to Paymasters' Transfer Receipts, which are disposed of under Chapter 61 (Military Department).

Bill Checker.

885. The system of local bill check is not the same in all provinces, but it will generally be found convenient to entrust the final check, namely, that of each payment against the corresponding issue, to *one* clerk, the bill checker.

Issue Lists.

886. On receipt with the cash account of the list of bills drawn on Treasuries within the province, the district auditor will check the totals and agree them with the entries in the cash account, and after review will make over the lists to the bill checker who will paste them in files so arranged that three months' issue lists of one district for either class of bills will be kept together in order. The district auditor will initial each issue list, and the answering entries in the cash account in certificate of their agreement, and the bill checker must not accept the issue list without such initials.

Paid Lists.

887. Similarly, it will be the duty of the district auditor to make over each bills-paid schedule, after he has checked it in detail with the vouchers, proved its total, and agreed it with the entry in the list of payments, and initialled it and the list of payments in token of such agreement. The paid vouchers will be kept with the vouchers of the paying district in bundles or in a file, but arranged in the order in which they were received from the district, which will be the order of payment and of voucher number.

Posting of Payments.

888. The bill checker will take up the schedules of paid bills along with the quarterly files of issue lists, and in the latter post the amount of each payment in the column provided for the month of payment, observing whether in each case the amount paid exactly tallies with the amount of the bill issued.

889. The payments in the month of issue and three following months will be posted in the issue lists in four separate columns, and those during the rest of the first quarter succeeding the quarter of issue in one column. After a month's payments have been posted, a line will be drawn across the column provided for the payments of that month against each unpaid bill, to prevent the payment of a subsequent month being entered therein. The totals of the payments of each month will be shown separately at the foot of each column and initialled by the bill checker.

890. At the close of a quarter the issues of the previous quarter remaining unpaid will be listed on paper, foolscap size (Form 114), to be called "Old Bills List;" and the bill checker will initial each item in the issue lists as he transfers it to the old bills list in token of the amount having been transferred.

891. At foot of the payment columns on the right-hand page of the form, the total payments of each month (there will be very few) will be separately shown and initialled by the bill checker.

892. After all the payments have been noted in the several issue lists of the months in which they were drawn and in the old bills lists, the total of the amounts so noted in the issue lists for each month and old bills lists must be entered in a monthly Agreement sheet, Form 115.

The grand total payments of the month should correspond with the total charge in the detail-books, and the total payments for each district can then be posted into the Broadsheet mentioned in Article 894.

Check of Posting.

893. Before the unpaid bills are transferred to the old bills list they will be carried into the balance column of the issue list (*i.e.*, the column after "Rest of next quarter"), and the total of the balances, plus the payments, will be agreed with the total of the issue list. The total of the amounts transferred to the old bills list will be agreed with the total of the amounts in this balance column.

894. The monthly district totals of payments on account of each year shown in the Agreement sheet, as also the monthly receipts from the issue lists, will be posted into a Broadsheet in Form 116.

895. The monthly provincial totals at the end of the Broadsheet will be agreed with the detail-books, the differences of each month being shown at foot. At the close of the year the items making the net difference will be clearly stated, and the net difference will be carried forward to next year's Broadsheet with the balances of each district. The Superintendent will satisfy himself that the work has been correctly done, and the Superintendent of the Book Department will initial the monthly totals in token of their agreement with the detail-books.

896. There will be separate files for the issue lists of each quarter, which will be sent to the record-rooms as soon as the old bills lists have been posted from, and agreed with, the balances in them. The old bills lists in Broadsheet will be printed and bound.

Lapsed Bills.

Credit to Government.

897. The balances left at the end of the third year after the year of issue will lapse, and be carried to the credit of Government in the final account for March. If the postings of payments on the issue lists and old bills lists have been duly agreed with the ledger entries of payments month by month, there should be no possibility of error in taking out these balances; but it will be convenient early in March each year to extract from the old bills lists all bills still unpaid, and from this statement to collect all drawn on each Treasury and to forward lists thereof in Form 117 to the Treasury concerned, with a letter in the following terms:—

"The bills detailed in the accompanying lists drawn in the year _____ on the Treasury are still not marked as paid in the records of this office, and if not paid before 31st current, will be carried by the undersigned to the credit of Government. Any which may be found unpaid at close of that day's business should therefore be marked off as "lapsed" in the check register of bills payable; their total should be deducted from the statement of liabilities of the Treasury, and the accompanying list filled up and returned. The date of payment or cancellation of any bill here wrongly shown as outstanding should be entered in the column of Remarks, so that bills unmarked will be taken as lapsed. Any bills not mentioned in this memorandum, which from the check registers of bills payable may appear to be outstanding, should be noted at foot. Bills which have lapsed cannot be paid without the special sanction of the undersigned."

Payment.

898. When sanction is given to payment of a lapsed bill, it should be noted in the extracted statement of outstandings, on which the date of payment should also be recorded on receipt of the paid voucher with the list of payments.

Foreign Bills.

899. With regard to foreign bills, the procedure differs in several points which are explained in the following Articles.

Consolidated Issue List.

900. After check of the issue lists against the cash accounts, the district auditors will transfer them to the bill checker, who will post the details in lists for the several provinces in Form 118, arranging the drawing Treasuries in the order of the lists printed as Appendix D to Vol. I. The posting should be totalled afresh, in order that the district total carried into column 6 of the forms may be checked by the total given in the district statement. The lists of foreign bills paid (see next Article) should then be obtained from the district auditors, and their detail of cancellations will be posted in red ink at foot of the outgoing list of bills drawn. These provincial lists will then be severally presented to the Book Department for agreements with the credits (and the charges under cancelled bills) in the detail-books, and will then be despatched to the Accountant General concerned without further delay. No office copy of the lists need be kept.

1. In case of entry of a bill drawn on Nowgong without the addition of Bundelkhand or Assam or on Hyderabad without the addition of Deccan or Sind, the district auditor should at once write to the drawing Treasury, in order to make sure that the entry has not been made in the wrong form; if a mistake has occurred, a memorandum of correction should at once be sent to the Accountant General of each province, and the error corrected by entries in the next list despatched.

Treatment of Cancelled Bills.

901. If any bill drawn on another Government has been cancelled, its amount will be charged in the schedule of foreign bills paid, submitted by the re-payment Treasury (see Article 401), the entry being supported by the cancelled bill; and the district auditor will in red ink deduct from the total of each province the amount of bills cancelled, so that there may be, for each province, a pair of figures,—one set representing the payments on cancellation of bills locally drawn on other provinces, and the other those of bills drawn by other provinces.

Correction of Errors.

902. If a bill drawn on one province has been wrongly entered in the list of bills drawn on another, it will be treated in the next list sent to the province which has been wrongly credited just as though it had been cancelled, and will be entered in the list sent to the province actually drawn on as a new transaction.

Check of Payments.

903. The check of bills paid with the issue lists received from other Account Offices and with the old bills lists will be conducted in the same way as that of local bills. The first duty of the bill checker, on receiving a new list of bills drawn, will be to mark off all the bills reported on it as cancelled, by noting the month in the proper column, but he will enter 0-0-0 in the column of "Amount paid" instead of the amount of the bill. The monthly proof of posting by comparison with the detail-books will be effected as in the case of local bills, the name of the province being entered in the Broadsheet in place of that of the issuing Treasury.

Lapsing of Bills.

904. At the close of each year the old bills lists for the third preceding year will be taken up, and a list of all bills still unpaid should be prepared for each treasury drawn upon, in the same way as for local bills. These will be forwarded to the Treasury Officers concerned for verification. On the return of these original statements the amount of lapsed bills will be adjusted to credit of "Miscellaneous" and debit of "Foreign bills;" any future payment of such a lapsed bill will be charged to Refunds, as in the case of local bills.

1. Bills drawn by the Secretary of State lapse and should be carried to credit of Government in the same way as any other bills.

Accounts.

905. The amount shown in the consolidated issue lists will be credited in the Account Current with the province drawn upon under head III or IV, sub-heads Foreign Supply Bills payable and Foreign Remittance Transfer Receipts payable; and the amount of cancelled bills (including bills wrongly entered in the issue list of one province but subsequently transferred to another province) will be charged to the head which received the original erroneous credit. The province drawn upon will respond by debit or credit to Account Current with the drawing province by credit or debit to T. Remittances, sub-heads Foreign Supply Bills and Foreign Remittance Transfer Receipts. Credit even for a bill wrongly entered will be accepted, though the error will be noticed in the objection statement, in order that it may be corrected in a subsequent account, the debits for such corrections being checked with the original credits.

906. The payments of the bills will be charged direct to the head "Foreign Supply Bills" or "Foreign Remittance Transfer Receipts" in the accounts of the province drawn on.

1. Although the bills of the several drawing provinces are lumped together, without distinction, under "Foreign Supply Bills" and "Foreign Remittance Transfer Receipts," the forms in which Treasuries report their payments should not be changed, as the separate detail there given will facilitate finding the entries.

Military Treasure Chest Bills.

907. On receipt of the issue lists from the drawing Treasuries, the auditor will credit the amount to Account Current between Civil and Military under head I and make over the lists to the bill checker who will carry out the check as in the case of local bills.

908. The paid lists will be received with the Military Exchange Accounts, and the balance of bills outstanding will therefore be verified by the Account Current Branch, and not by the Book Branch as in the case of local bills.

Chapter 43.—Remittance Audit.

Remittance Check Register	909	Agreement with Detail Books	912
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Remittance Check Register.

909. For the check of local remittances, a register (Form 119) will be maintained, of which the pages should be neatly ruled in blue ink before the book is bound. The first part of the register will record the cash remittances between Treasuries within the province, and thereafter separate sheets should be set apart for remittances between Treasuries and each of the departmental officers rendering accounts to the Civil Accountant General, such as those of the Customs, Opium and other Departments and small coin dépôts. For those departments in final account with the Civil Accountant General, which both send cash to Civil Treasuries, and also draw cash thence to be credited by themselves and accounted for, two sheets will be required, one for the debits of Revenue Treasuries to be answered by departmental credits, and the other for departmental debits to be met by credits in the Treasuries. For departments with which Accounts Current are exchanged, such sheets will not be necessary.

1. The check on foreign remittances is effected in the Comptroller General's Office.

Posting the Register.

910. On receipt of a list of payments as soon as the vouchers for miscellaneous payments have been checked with it, and before audit commences, all remittances charged should be posted in the remittance check register by the district auditor concerned; and, in like manner, on receipt of the cash account, the first operation should be to post the acknowledgments of remittances in the same register against their respective debits. In the rare case of a credit preceding a debit, it should be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for, in order that he may watch for it and post the answering entry in the proper place.

Differences.

911. When the credit does not tally with the debit, the auditor who posts the credit must bring the difference to the notice of the debiting auditor, in order that he may bring it on his objection book and proceed to its adjustment. The unadjusted balance will be carried forward, and the adjustment when made must be noted in the remittance check register.

Agreement with Detail Books.

912. As soon as all the Classified Abstracts have been made over to the detail-book posters, the Treasury Account Sections should total the debits and credits in the remittance check register, both for Remittances

between Treasuries and for Departmental Remittances, and the several totals of the debits and credits must be agreed with the corresponding totals in the detail-books. The unadjusted debits and credits should then be carried forward in full detail to the check register of the next month, after comparison, in the case of remittances between Treasuries, with the information regarding them given in the local Cash Balance Reports.

913. If any remittance has remained outstanding for an undue time, enquiry should at once be instituted.

Entry in Accounts.

914. Cash remittances from one Treasury to another of the same province are debited and credited to "Cash Remittances between Treasuries." Cash remittances to and from other provinces are debited and credited to the head "Foreign Remittances," and entered in a separate register (Article 1474).

Small Coin Depots.

915. The accounts of small coin depôts or sub-depôts should be dealt with as departmental cash accounts (Chapter 52). Remittances within the province between depôts and depôts, or between depôts and Treasuries, should be treated as "Local Remittances," and entered as such in the check register and in the accounts.

916. Remittances to or from depôts in other provinces should be dealt with as "Foreign Remittances."

Chapter 44.—Miscellaneous Audit.

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General Rule.

917. For some payments falling under this head there is no prescribed rule regarding the record of audit. But in every case, even when the audit is not specifically recorded, the auditor must see that he has a sufficient voucher and sufficient authority to pass it.

Special Charges.

918. The register prescribed in Article 833 affords the means of recording the audit of specially sanctioned charges, whether reckoned as contingent expenditure or not.

Cost of Land.

919. Payments for cost of land taken up under a declaration issued by the Public Works Department will be met out of the Budget grant of that department and debited in the Civil accounts as charges adjustable by the Public Works Department. But if the land be for any Local Fund, the compensation payable for it will be charged to the fund, or if it be for any purposes other than Public Works, the cost will be charged to the department for which the land is taken up.

Refunds.

920. In the audit of charges for refunds, the principal points to be examined are that they have been made under sufficient authority and that they are supported by duly receipted vouchers in proper form (Form 13) containing a certificate of note of the refund against the original credit in the Departmental accounts and the Treasury or Sub-treasury Officer's signature in proof of credit into the Treasury whether singly or in a lump sum.

In cases where full details of the revenue under the head are given in the Treasury accounts or other documents as rendered to the Account Office, a note should be made against the item of receipt in the original accounts received from the Treasury, so as to prevent a double claim: but in cases where the credit is shown in the Treasury accounts in a lump sum, as in the case of Land Revenue, Excise, Provincial Rates, Income Tax, etc., no note need be made against the aggregate credits.

1. For refunds of fines, the note should be made in the statement of fines received from the Court. (See Article 23, Note 1.)

2. Refunds of the value of spoilt stamps are usually admitted upon a certificate of the Superintendent of Stamps that the spoilt stamps have been returned to him. In Bengal

the Treasury accounts show a *plus* and *minors* memorandum of such stamps, under which the stamps, whose value has been refunded, remain till acknowledged by the Superintendent of Stamps. No check can, however, be exercised over the refunds of stamp duty allowed by Civil Courts.

3. Refunds of the value of unclaimed currency notes credited to Government may be made on a certificate from the Currency Office, showing the date on which the amount was credited to Government, and stating that it is payable to the claimant; but in every case the order for refund requires the sanction of the Accountant General. Whenever any sums are ordered to be paid into the Treasury on account of unclaimed currency notes, the Commissioner of Paper Currency will furnish a list giving particulars of the notes of which the amounts are composed, and the credit when it appears in the Treasury account should be noted at foot of the statement. When any refund is sanctioned, it should be noted against the corresponding entry in the credit list.

Discount on Stamps.

921. The procedure in auditing discount on stamps varies. In some provinces the discount is entered in a schedule against each item of sale, and a receipt is signed by the vendor on or apart from the schedule, the application of the proper rate of discount being usually certified by the Treasury Officer. In others, a bill for the discount, in an abstract form, is sent to the Accountant General through the Superintendent of Stamps, whose countersignature is the Accountant General's authority for admitting the charge.

Advances.

922. Miscellaneous advances after audit are recorded in the objection book. The record of revenue advances, which will be checked with reference to the budget allotment placed at the disposal of each officer authorised to make them, will be regulated with reference to the rules regarding them. Payments on account of sanctioned loans are recorded in a special register (Article 1403).

1. Advances for law-suits should be charged finally against the department concerned, although held as items awaiting final clearance in the objection book, or recorded in a separate register whereby their adjustment may be watched; the recoveries should be dealt with as cash recoveries of service payments.

923. Advances for the cost price of Opium purchased should be charged under a special detailed head, but the bills submitted should be checked with the same care as if the charge were being taken against the service head direct. If the year's supply be not laid in at once, and the price be likely to vary, the controlling officer of the province should name, at the beginning of each year, an arbitrary rate representing as nearly as possible the probable average; credit at this rate for all Opium sold will be given to this head and the balance taken to "Gain on sale-proceeds of Excise Opium" under "V.—Excise" to which will also be taken the entire proceeds of any excess found in the stock. Credit at this rate will also be given to the debt head for the amount lost by dryage and wastage during the year by debit to "Loss by dryage and wastage of Opium" under "7.—Excise." A similar plan should be followed in the case of Ganja purchased.

923A. House-building advances and their recoveries will be recorded in Forms 122 and 123, and the recoveries dealt with as laid down in Article 942.

923B. The charges on account of payments to persons proceeding to a Pasteur Institute referred to in Article 137 (h), I (i), V and VI will, in the case of the forward journey, be finally passed in audit on receipt of the Director's certificate of treatment and adjusted in the accounts of the Province from which the persons were sent under "32.—Miscellaneous—Miscellaneous charges for treatment of patients at the Pasteur Institute" if they are to be borne by General Revenues, or debited to Local or Municipal funds in other cases. In the case of the return journey, they will be finally passed in audit by the Accountant General, Punjab or Madras, when supported by the Director's certificate of treatment and the original intimation of the officer sending the person for treatment, in the case of travelling allowance, and on the Director's certificate in the case of maintenance allowances and adjusted, when the charges are to be met from General Revenues in the accounts of the Punjab or the Madras Presidency, as the case may be, under "32.—Miscellaneous—Miscellaneous charges, etc.," and in the cases where the charges should be borne by Local or Municipal Funds, passed on to the Accountant General of the Province from which the persons were sent for treatment. All claims accepted by District Officers under the provision of Article 137 (h) IV will be adjusted in the Provincial accounts concerned either by recovery or by charge of irrecoverable amounts to the head "32.—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute, Kasauli or Coonoor." Claims not accepted by District Officers will be adjusted finally under the same head in the books of the Accountant General, Punjab or Madras, as the case may be.

NOTE 1.—Any recoveries of overdrawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Accountant General of the province of origin.

NOTE 2.—The Local Governments will by special rules prescribe in what cases the charges are to be borne by General, Local, or Municipal Revenues, as the case may be.

Permanent Advances.

924. Permanent advances should be recorded in a register in Form 120, intended to last for four years. The register should be a standing list of all sanctioned permanent advances by names of offices, a separate page or pages being set apart for the offices in each district. As personal responsibility can be enforced by the receipts of the actual incumbents which are on the file, the names of the holders of advances need not be entered in the register. The advances should be consecutively numbered and the acknowledgments should be marked with corresponding numbers and filed in proper order. On receipt of a new acknowledgment it should be numbered with the register number of the advance and filed in the place of the old acknowledgment which should be torn out of the file.

925. If the amount of any advance be increased or reduced in the course of the year the amount in the column for the current year should be altered in red ink on the appearance of the credit or debit for the difference in the Treasury Account. The total for the column will be corrected at the end of the year. If new advances are sanctioned, they should be entered at the bottom of the district list in the order of the charges appearing. The monthly credits and debits should be compared with the detail book

figures through the Broadsheet which will, after completion, be submitted every month to the Gazetted Officer in charge. At the end of the year a single total for the old, corrected and new advances will be made, the aggregate of which for all the districts worked out in the Broadsheet at the end of the register will agree with the closing ledger balance of the year.

926. The amounts of the advances as standing on 31st March should be entered afresh in the money column for the next year and a total made for 1st April.

Chapter 45.—Audit of Receipts.

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General Duty of Accountant General.

927. Efficient audit of expenditure ensures that money which has once entered the Treasury shall not leave it without sufficient authority, but it is the duty of the Accountant General to watch receipts also, and, as far as possible, to see that under every head Government receives all its dues.

1. The marks of classification which, in the case of expenditure, are recorded upon the voucher or in the audit encasement should, in the case of receipts, be made in the Remarks column of the cash account.

2. The responsibility for the check of receipts rests on the Local Governments and Revenue authorities; but when any serious falling off of any revenue under any head occurs, for which the local officers do not or cannot furnish a satisfactory explanation, the Accountant General should report the facts in a separate official letter to the Local Government.

928. As regards certain classes of receipts specified below, special instructions are given, but it is a general rule that no debt due to Government should be left outstanding on the books without clear and sufficient reason. The Accountant General will exercise constant and watchful care over such outstandings, will suggest to the proper authorities any feasible means for their recovery, and, at least once a year, will fully review them all. Whenever any appears to be irrecoverable, he should obtain the authority of Government for its adjustment. But on no account may any sums be credited to Government by debit to any suspense head; credit must follow, and in no case precede, actual realisation.

Departmental Revenue.

929. In the case of departmental revenue, the detailed check is entrusted to the revenue controlling authorities, the Accountant General's functions being confined to reporting to these authorities the amounts received and brought to account, which amounts are by them compared with the departmental returns of demands and realisations. It is not the duty of the Accountant General to enter into correspondence for the purpose of settling differences save as expressly provided in the following rules.

Stamps and Opium.

930. The realisations by sale of stamps and of excise opium are reported to the Superintendent of Stamps and to the excise revenue authority for comparison under the last rule; but, besides this, the value of stock is reported with the Treasury Accounts in a *plus* and *minus* memorandum. Of this, the opening balance should always be compared with

last month's closing balance. Of the additions to stock, a periodical return is received from the Superintendent of Stamps, or other Revenue Authority, and these must be traced into the *plus* and *minus* memoranda. The deductions from stock must be accounted for either by an entry in the cash account of the value received, or by credit acknowledged by some other officer to whom remittance has been made, or by sufficient authority for the write-off.

1. In these and all other cases in which it is prescribed that agreement should be effected between different documents, the auditor who makes the agreement should note the fact of the agreement upon one or both documents. It is not sufficient merely to tick the entry.

931. The following is the procedure for the examination and audit of the account of stamp forms :—

1. The Controller of Printing, Stationery and Stamps, Calcutta, each Superintendent or Commissioner of Stamps or other officer specified in Rule 36, Appendix K of Volume I, forwards every month to the Accountant General or Comptroller concerned a statement showing the quantity of stamps supplied to and received during the month by the local depôts which are in account with the Accountant General or Comptroller. The Controller of Printing, Stationery and Stamps, Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon, and Karachi, will also show in their returns the total quantities issued to or received from each province outside their own. The Accountants General, Bengal, Madras, Bombay, and Burma, will, on receipt of these returns, communicate the total receipts from or issues to the other provinces to the Accountant General or Comptroller concerned, who will check these figures with those shown in returns received by him from his own provincial officer.

NOTE.—The Controller of Printing, Stationery and Stamps sends the returns to the Accountant General, Bengal, instead of to the Comptroller, India Treasuries, with whom he is in account.

2. The Accountant General or Comptroller checks the entries of receipts in the *plus* and *minus* memorandum by comparison with the amounts shown in the above statement or with the entry of issue in the *plus* and *minus* memorandum of another Treasury, if the stamps were received from another Treasury, and also checks the entries of issues by comparison with the amounts credited in the Treasury Accounts as receipts for stamps sold or with the entry of receipt in the *plus* and *minus* memorandum of another Treasury, if stamps were sent to another Treasury.

3. These verifications will be noted upon the original statement received under note (1).

4. The Controller of Printing, Stationery and Stamps, Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon, and Central Provinces, the Secretary to the Financial Commissioner, Punjab, and the Revenue Commissioner, North-West Frontier Province, Karachi, send monthly to the Accountant General, Post Office and Telegraphs, a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to them.

5. Under Rule 41, Appendix K, Volume I, the Accountant General or Comptroller also receives half-yearly from the Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps or other officer specified in Rule 36, a statement showing the balance on the last day of September and March of each of the four descriptions of stamps in each Treasury and local depôt. The amount shown in these statements should be agreed with the corresponding balances shown in the *plus* and *minus* memoranda received with the Treasury Accounts after they have been checked under clause (2) above. The fact of the agreement should be reported to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps concerned, and if there is any difference, it should be settled in correspondence with him and the Treasury Officer.

Fines.

932. The rules for the check of receipts on account of fines are stated in Article 23.

Pension Contributions of Officers lent to Foreign Service.

933. A register of officers (gazetted or non-gazetted) lent or transferred to foreign service of the first and second kinds (C. S. Regulations, Chapter XXXVI) will be kept in Form 121 in view to a check being maintained over the recovery of their contributions towards leave and pension allowances. This register should be posted on receipt of the Government order sanctioning the transfer, and the entries should be examined as to their correctness and initialled by the Gazetted Officer in charge. A certificate of the date of making over charge and of receiving charge of the new appointment, and in the case of a ministerial officer, the service book should be called for. On receipt of the certificates the fact should be recorded in the register, and the number in the register assigned to the officer should be posted in the first column of the Broad-sheet (Form 122). All orders subsequently received regarding an officer should be recorded in the register, as well as all orders issued by the Accountant General for recovery of interest or of contributions in arrear, also the cause of the contribution ceasing to be realised owing either to re-transfer, death, dismissal, or any other cause. In case of re-transfer, the service book should be called for and the fact noted.

934. When an officer transferred to Foreign Service is a member of the Uncovenanted Service Family Pension Fund, the fact should be intimated to the Secretary.

935. If the Account Officer to whom the officer is to account for his contribution is not the Account Officer of the province within which he was serving at the time of his transfer, the latter Account Officer must communicate particulars to the Account Officer of the recovering province to enable him to keep up the register.

936. All contributions credited in the cash accounts will be posted into the Broadsheet, Form 122, the total of which must be agreed monthly with the total credited in the detail books and submitted to the Gazetted Officer in charge.

937. In posting the second money column of the Broadsheet, the monthly rate of commencement at the year should be entered, and subsequent alteration should be entered below with the date from which each rate takes effect. The posting of the third money column, *viz.*, "Total due," should not be made until the close of the year.

938. In the case of officers and subordinates of the Railway Department and of the Military Works Services, the register will be kept up by the Examiners of Railway Accounts, and the Examiner of Military Works Services, as the case may be, all contributions paid into the Treasuries on account of these officers being reported to the Examiners monthly by the Accountant General.

Miscellaneous.

939. Of recoverable over-payments, and of miscellaneous advances due to Government, a sufficient record exists in the objection books: of loans and revenue advances, a special register is kept (Article 1403), which gives full information of the amounts payable both on account of interest

and of principal. The realisation of interest on Government securities, under the management of the Accountant General, is also watched under special rules (Chapter 73); realisations on securities managed by other officers can be watched only by comparison of accounts of Trust Funds, etc., with the Budget Estimate.

Special Recoveries.

940. For special and important recoveries a register should be kept in Form 123.

941. In it are to be entered all amounts to be received and recovered by the Accountant General which do not go into the objection books or into some other prescribed register, and which, not being recoveries of amounts charged to special heads of "advances," will not come under review in the annual balance sheet. Such are "Treaty dues, contributions from Municipalities, Native States, etc.," and others arising upon special orders. To each recovery a separate number should be assigned.

942. The recoveries actually made should be posted monthly into a Broadsheet in Form 122, in which for columns 1 and 2 may be substituted the following 3 columns, *viz.*, (1) Number in Register of Special Recoveries, (2) From whom recoverable, (3) Treasury at which recovered. The word "Treasury" at the top of the Form may be omitted. The register and the Broadsheet should be worked similarly to those referred to in Articles 933 to 937, and the Broadsheet should be submitted monthly to the Gazetted Officer in charge for scrutiny.

The register may be kept according to districts or according to the different classes of recoveries to be effected, but the Broadsheet must be kept on the latter plan only, there being a separate Broadsheet for each head of account to which the recoveries are creditable.

Chapter 46.—Service and Other Funds.

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Annuity Deductions of Members of the Indian Civil Service.

943. The Treasury Officer is responsible for making from the bills of members of the Indian Civil Service the deductions prescribed in Article 615 (a) of the Civil Service Regulations. Salaries and other payments are finally taken *net* against all Imperial and Provincial heads, but, in the case of officers paid by independent bodies, gross allowances are charged and the deductions (prescribed in Articles 755, 756 and 768, Civil Service Regulations) taken to credit of "Receipts in aid of Superannuation, etc.," minor head "Contributions for pensions and gratuities." To the same head will be taken the ordinary deduction of 4 per cent., when, by reason of the short term of a deputation, the full contribution is not levied [Civil Service Regulations, Article 761 (a)].

Bengal, Madras, and Bombay Civil Funds.

944. The accounts of the Bengal, Madras, and Bombay Civil Funds are kept in the Funds Section of the office of the Comptroller, India Treasuries. Accountants General will credit the receipts from subscribers to the heads "Subscriptions to the Bengal Civil Fund," "Subscriptions to the Madras Civil Fund," "Subscriptions to the Bombay Civil Fund," and "Family subscriptions of native members of the Indian Civil Services," respectively, under "XXII.—Receipts in aid of Superannuation, etc.," and forward monthly to the Comptroller, India Treasuries, lists of the receipts in detail, after having certified to the agreement of the totals with the amounts credited in their accounts to the respective heads. The receipts from subscribers and the pensions of these funds are Imperial.

945. In the case of the Bengal Civil Fund, the receipts must be shown under the two detailed heads "Ordinary" and "Additional," both in the accounts of the Accountants General and in the monthly lists forwarded by them to the Comptroller, India Treasuries.

946. For deductions on account of subscriptions to the Civil Funds, it is necessary to see not only that the deductions are arithmetically correct, but also that they are made at the rates notified by the Comptroller, India Treasuries.

947. Should an over-deduction from the pay of the officer concerned be made, it can only be adjusted by a less deduction in the next bill, and, as the Accountant General checks those deductions, the Comptroller, India Treasuries, should advise him thereof; refund of excess deductions cannot, under any circumstances, be made in cash.

948. The following are the allowances upon which the subscriptions are leviable:—

Pay.	House-rent (in Bengal only).
Acting allowance.	Personal allowance.
Deputation allowance (in Bengal only).	Sumptuary allowance.
Allowance to registrars of assurances.	Subsistence allowance.
Fixed travelling allowance (in Bengal only).	Leave allowance.
	Local allowance.

Indian Civil Service Family Pension Regulations.

949. The subscriptions under these regulations are credited to the head "Subscriptions under the Indian Civil Service Family Pension Regulations," under "XXII.—Receipts in aid of Superannuation, etc." Each Accountant General sends to the Comptroller, India Treasuries, a list in Form No. 124 of the subscriptions received monthly, with a certificate to the effect that the total agrees with the credit in his accounts.

950. This list should contain the names of all European officers who arrived in 1881-82 and subsequently, and of such of the native members as have been specially permitted to subscribe. In case of non-recovery or excess recovery of subscription, the reason should always be stated against the name of the officer.

951. The Comptroller, India Treasuries, is responsible for keeping the record of recoveries on account of each officer, and seeing that correct subscriptions are realised.

952. In order that claims to admission to pension preferred in England by the families of subscribers may be expeditiously dealt with, the Comptroller, India Treasuries, will send quarterly to the Director of Funds, India Office, two statements,—one showing the names of subscribers who had died during the quarter, and the other showing admissions and casualties during that period.

953. He will also send half-yearly to the Comptroller General, for transmission to England, as soon after the closing of his accounts for September and March (final) as possible, a statement showing the receipts and charges in India under the Indian Civil Service Family Pension Regulations.

954. The receipts and charges under the above-mentioned regulations are Imperial.

Military and Medical Funds.

Recovery of Subscriptions.

955. For the (abolished) Military, Orphan, and Medical Funds, deductions will be made at the rate fixed for the officer's rank, and taken to

credit of "Receipts in aid of Superannuation, etc." Certified lists in Form 125, however, will be sent to the Controller of Military Accounts, Eastern Circle. The Military Department will notify its realisations in like manner and pass on the credits in its Exchange Account with the Civil Department, India, Madras, or Bombay.

In the case of Military Officers in Civil employ, the Controller of Military Accounts, Eastern Circle, will communicate to the Civil Accountant General the correct amount of subscriptions payable, and keep that officer informed of any alteration in the same. The Civil Account Officer will check the correctness of deductions made. If, however, any Military Officer questions the correctness of a claim, he should simply be referred by the Accountant General to the Controller of Military Accounts, Eastern Circle, and requested to address any further reference to that officer.

Loans to Military Officers in Civil employ.

956. Loans to Military Officers in Civil employ, under the rules of the late Madras and Bombay Military Funds, for their own passage to Europe or for the purpose of bringing out or sending home their families, will be paid by the Civil Department on warrants issued by the Controller of Military Accounts, Eastern Circle. Such payments will be debited to "Advances Recoverable" in the Civil Accounts, and their recovery watched by the Civil Department. The particulars of the payments and recoveries will be reported to the Controller of Military Accounts, Eastern Circle, in Forms 126 and 127.

In the case of an officer transferred from one department or province to another before a loan is fully repaid, the unrecovered balance will be debited to the department or province concerned to be held by it under "Advances Recoverable." Subsequent recoveries effected in the Civil Department will be communicated to the Controller of Military Accounts, Eastern Circle.

Recoveries on account of interest, which should be watched by the Military Department, will be adjusted in the Civil Department under "Interest," and recoveries in the Military Department on this account will be credited to the Civil Department through the Exchange Accounts. These recoveries should be intimated to the Controller of Military Accounts, Eastern Circle, by means of the statements prescribed above.

Recoveries, in India, from Military Officers in Civil employ, of loans paid to them in England by the Director of Funds will also be communicated to the Controller of Military Accounts, Eastern Circle. The recoveries, however, will be finally adjusted in the Civil Department under "XXII.—Receipts in aid of Superannuations, etc.," like other receipts of the Military Funds. Similar recoveries, effected in the Military Department, will be passed on to the Civil Department through the Exchange Accounts.

The date for the submission of the returns mentioned above is 15th of the second month.

Payment of Pensions.

957. Pensions and certain other miscellaneous charges payable out of these Funds will also be finally charged under "Superannuation allowances, etc.," in the accounts of the Province where paid, care being taken

to see that the vouchers have been audited by the Controller of Military Accounts or to have them so audited.

1. Thus, the transactions of these absorbed funds are *audited* by an officer in the Military Accounts Department, and adjustments of any short or excess recovery will be made under his instructions, but it is not necessary to cumber the Military Accounts with any transactions which do not originate therein.

2. In the event of excess recoveries being refunded, the amount paid should be noted at foot of the certified list, and the voucher forwarded therewith.

Indian Military Service Family Pension Regulations.

958. Under these regulations, deductions and donations according to rank must be recovered from subscribers at the rates fixed in the Military Resolution published on page 473 of the *Gazette of India* for 1881, and in clause 44 of India Army Circulars of 1891; credit will be given in the Exchange Account with the Controller of Military Accounts, Eastern Circle, and a statement (Form 125A) forwarded with the Exchange Account detailing the payments of each officer.

1. Donations will be entered in the same column as subscriptions, but separately. Subscribers should give in their bills all particulars necessary, viz. :—

Subscriptions in class—as a married subscriber.

Subscriptions in class—for children.

Donation in class—on marriage.

2. See the Note under Article 955.

Uncovenanted Service Family Pension Funds.

959. For making proper deductions on account of these funds, the subscriber alone is responsible; the Accountant General will simply pass on to the Secretary of the Fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received, respectively, for family pension, for deferred annuities, and for insurance; the grand total of this list will agree with the total credited on this account to the Government of India or Bombay, as the case may be. In the case of the Bombay Fund, the subscriptions should be shown in two columns in the certified list, namely, for "Widow's Branch" and "Life Insurance Branch," and the totals of the two columns should be separately credited in the Exchange Accounts with Bombay.

1. The additional premium due under Article 735 of the Civil Service Regulations is collected by the Directors of the Fund in the case of the subscribers to the Bengal Fund and adjusted in communication with the Comptroller, India Treasuries. No refunds of such additional premium should be allowed without the previous sanction of the Comptroller General. In the case of subscribers to the Bombay Fund the levy of the additional premium due should be watched in the Accountant General's office.

2. Subscriptions may be received both in cash and by deduction from pay-bills, but it is compulsory on subscribers admitted after 9th September 1879 to pay their subscriptions by deduction from their pay or pension bills; cash payments should be accepted in the case of special subscriptions, such as donations on admission to the Fund or from officers who are on foreign service, or who are not actually on duty, i.e., are absent from India, either on leave or retirement from the service, or who may have left the public service otherwise than under the rules of the Civil Service Regulations on pension or gratuity, and from whom an additional premium is leviable. The Secretary to the Fund will furnish the Comptroller General (or the Accountant General, Bombay, for the Bombay Fund) with an annual statement explaining all cash receipts of the Fund at Government Treasuries during the year from officers who joined the Fund after 9th September 1879.

Should an officer pay a larger contribution than the rules of his service require, the Secretary to the Fund will, no doubt, advise him; but neither

the Accountant General nor the Treasury Officer is concerned in the matter.

Bengal and Madras Service Family Pension Fund.

959A. Subscriptions under this Fund are credited in the books of the Comptroller, India Treasuries, to the head "Bengal and Madras Service Family Pension Fund" under "Deposits of Service Funds—India" and any subscriptions realised in other Provinces should be passed on to "India" through the Exchange Accounts. Each Accountant General should send to the Comptroller, India Treasuries, a list in Form 127-B of the subscriptions realised monthly with a certificate to the effect that the total agrees with the credit in his exchange accounts.

General Family Pension Fund.

960. Subscriptions to the General Family Pension Fund are ordinarily not recovered by deduction from pay bills, but paid into the Treasury in cash (see Article 563). But deductions, if made, must be dealt with on precisely the same principle as recoveries for the Uncovenanted Service Fund. Everywhere, except in Madras, the vouchers will be charged net, unless they appertain to payments from district Local Funds, and the adjustment made by the Accountant General, who will forward to the Fund Secretary a list of the amounts so deducted, showing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several Treasuries may be forwarded in original: no copy need be kept in the Account Office, as in the rare case of miscarriage in transit, details can be recovered from the Treasury register.

1. In the certified lists, on account of the General Family Pension Fund, the subscriptions received in cash, and those realised by deduction from pay-bills, should be shown separately, while no date need be entered against the latter.

Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.

961. Subscriptions to the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund are received only under special orders of the Accountant General in each case. (See Articles 564 and 565.)

962. The amounts tendered by subscribers are accepted without check or examination, and credited to Exchange Account with the Government of India, and a certified list is forwarded to the Secretary showing in separate money columns amounts received in cash and amounts received by deduction.

Postal Insurance Fund.

963. Premia and subscriptions may be paid either in cash or by deduction from pay or pension bills, but all cash receipts take place at the Post Offices only, and not at the Treasuries. Civil audit officers have accordingly only to deal with the deductions from pay or pension bills. These deductions are to be credited to Exchange Account between Civil and Post Office and Telegraphs and detailed lists of these credits in Form

127 furnished to the Accountant General, Post Office and Telegraphs, on the 10th of the second month after that to which the recoveries relate, the date prescribed for the submission of the "Fund Subscription Lists." No payments on account of the Postal Insurance Fund may be made at Civil Treasuries.

Police Officers' Provident Fund.

963A. This Fund is a Provincial one and the accounts of the Fund for one province should be kept quite distinct from those of another province. A subscription realised from a member in a province different from that he serves in should be passed on in the Exchange Accounts to the latter province. The Account Officer of each province is responsible for all the work connected with the Fund of that province. The administration rests with the Government of India in the Home Department.

963B. The rules about account keeping as laid down in Articles 1193E, *et seq.*, for the Forest Officers' Provident Fund, will also apply to Police Officers' Provident Fund.

Financial Department Provident Fund.

963C. Transactions connected with the Financial Department Provident Fund are adjusted in the books of the Comptroller, India Treasuries, to whom therefore all transactions occurring in provinces other than "India" in connection with this Fund should be passed on through the Exchange Account for final adjustment (*vide* Articles 1652A, 1652B and 1652C).

The Comptroller, India Treasuries, should, as soon as possible after the close of each year, furnish each depositor with a statement of his account with interest made up to 31st March.

Northern India Salt Revenue Department Provident Fund and Civil Veterinary Department Provident Fund.

963D. Deposits or withdrawals on account of these Funds in provinces other than "India" will be passed on through the Exchange Account with India. The account procedure to be adopted by the Comptroller, India Treasuries, will be that prescribed for the Forest Officers' Provident Fund with suitable modifications.

General Provident Fund.

963E. The rules will be found in Annexure A, Chapter 28, Volume I, Civil Account Code.

Madras Military Assistant Surgeons' Fund.

964. The credits are by deduction from pay-bills, and are intimated to the Secretary monthly by means of certified lists; and credits in other provinces are passed on to the Accountant General, Madras, through the Exchange Account.

Treatment in Exchange Account.

965. The credit, in an Exchange Account, of a Fund subscription, must always quote the certified list in which the subscription is shown, thus,—*vide* certified list of (Account Officer) for (month). This is specially necessary when one Account Officer passes on to another items included in the list of a third office of account. The certified list should also show in what month's account the recovery was credited.

Corrections consequent on erroneous excess credits should be made by a deduction from the receipt side of the account instead of by a distinct debit on the charge side. The Accountant General should, in the month in which the rectification is effected, make a distinct note of the fact, giving full particulars, in the Exchange Account, as to the month and the amount of the excess credit.

966. Cancelled.

Chapter 47.—Objections on Audit.

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Objection Statement.

Form and Preparation.

967. The district auditor, at the time of dealing with the accounts or vouchers, should have an objection statement (Form 128) before him in which he should enter all objections, directions, or enquiries arising upon the accounts or the audit, as also all important treasury irregularities noticed in the course of audit. Objections on audit are most conveniently stated at the same time as they are inscribed on the audit encasement, and while they are still fresh in the auditor's mind. It is not obligatory on the Accountant General to make the Treasury Officer the channel of communication with other officers. It has been found that in most cases the objections can be removed far more expeditiously and satisfactorily by dealing with the disbursing or other responsible officer direct, and only calling on the Treasury Officer to act when a recovery from bills becomes necessary. Objections can be communicated to responsible officers in special printed audit memoranda and other half-margin forms, and an immediate reply obtained on the original paper, but all objections, communicated direct to the responsible officers in this manner, as well as those communicated to the Treasury Officer through the objection statement, should be entered in the objection book. A check Number Book should be kept up in each audit section showing the issue, return, and disposal of these audit memoranda and other half-margins.

968. There should be two objection statements for each month,—one having reference to the first list of payments (which ought to reach the Treasury Officer before the end of the month, so as to guide him in his next month's payments), and one to the second list and the cash account, and the auditor will be responsible for seeing that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 724) are duly entered in the statement before despatch, unless a separate objection book is kept up by the other section.

1. Receipts entered in the objection statement will, of course, have the second column (for number of voucher) blank. The words "and of the cash account" should be struck out of the heading of the objection statement on the first list.

Despatch.

969. Each objection statement will go out in original, under the signature of a Gazetted Officer, after the review of audit and objection prescribed by Article 730. Before despatch (which must not be delayed) its objection must be *neatly* posted into the objection book (Form 130) by the district auditor. Each Superintendent should keep a memorandum book for note of the objection statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the objection book of all the items in the passed statement, whether or not their amounts are carried into any money column.

1. Mere instructions for future guidance need not be copied into the objection book. Any new procedure laid down for general observance should, however, be communicated by general letters, and not in isolated objection statements.

Disposal on Return.

970. The return of the objection statements must be watched for with equal care. They are due to be returned a fortnight after receipt by the Treasury Officer, and he should not be allowed to keep them back on the ground that one or two of the objections require further enquiry. These can be extracted for separate disposal, while the other items are replied to. The orders enforcing the Treasury Officer's duty in the matter of objections are very peremptory (see Articles 15 and 66); and the Accountant General must remember that he is responsible for seeing that the Treasury Officers carry out his instructions. The Finance Department has ruled that his "objection" must prevail absolutely and immediately over every authority under that of the Local Government, and if the Local Government overrules an objection by the Accountant General, even temporarily, "reference should be made to the Government of India."

Auditor's Responsibility.

971. The district auditor is responsible for the disposal of the objection statement when returned, and when a recovery is ordered, or a sum is charged under advances recoverable at the personal debit of a named officer, he is responsible for following up the item and watching its recovery. Though the officer concerned be transferred to another district, the item will not be removed from the objection book of the old to that of the new district, but a note of the transfer will be made; it will, of course, be noted on the last-pay certificate by the Treasury Officer whom he leaves, and may also, with advantage, be notified by an Svo slip to the one who will pay him in future. On the occasion of a transfer of a Gazetted Officer against whom an order of retrenchment has issued, the Gazetted Officer's auditor (if their bills are audited by a separate group) should ascertain what amount is still outstanding, and should despatch the Svo slip of warning to the new Treasury Officer.

1. If it be necessary to make a recovery from an officer who has passed under the jurisdiction of another Accountant General, warning should be given on the last-pay certificate or by a special letter if the certificate have already issued. In such cases the objection should be entered in the objection book, but with a note that requisition for recovery has been sent to the officer's new province.

Retrenchment Slip.

972. When it is considered necessary to order the recovery of any erroneous payment, the Accountant General should send warning to the officer or the head of the office concerned by an 8vo slip in Form 129, in which the ground of the retrenchment should be clearly stated (an advice being invariably sent to the Treasury Officer at the same time). This slip will give the officer retrenched an opportunity of forwarding to the Accountant General an explanation which may cause the recovery to be dispensed with. The withdrawal or modification of an order for recovery should be communicated both to the Treasury Officer and the officer concerned.

1. Ordinarily, all personal claims should be audited finally within six months of the date of payment, and an Account Officer should not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay or allowances erroneously drawn more than six months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government has the power of remitting disallowances of this nature by audit officers (*vide* Article 270A of the Civil Account Code). This rule applies also in the case of the non-recovery of a Government due of which it is the duty of the audit officer to watch the realisation.

2. For withdrawal of an objection, Form 129 will answer with one alteration; for "Please recover," etc., in the heading will be substituted "Please regard as cancelled the objection noted below." No explanation will be necessary, and therefore the words "For explanation, see reverse." may be omitted. If, however, an objection be only in part withdrawn, the heading will be altered only by addition of the words "Instead of Rs. as already ordered." The Treasury Officer will return all slips modifying or withdrawing orders for recovery along with the original orders in justification of his action in the matter.

973. On like slips should be notified short payments or over-deductions; they should be noted, too, for future guidance in the objection statements, but need not be entered in any money column of the objection book, for the audit department has done its duty when it has warned an officer that he has a further claim, and cannot compel him to prefer it.

Objection Book.

Form and Contents.

974. The objection books (of which there must be one for each Treasury or Departmental Account) are the permanent office record of entries which have been made in the objection statements prepared upon the examination of each list of payments and of the cash account. But, besides these objections, it contains also note (1) of all amounts charged under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. It is in Form 130, having the heads noted in the margin, of which the first two have corresponding ledger heads; the others have not. Entries pertaining to two months' accounts should not be entered on the same page, though, of course, where objections are numerous, those of one month may occupy more than one page.

Advances recoverable. Suspense account Items adjusted but awaiting final clearance. Service payments for recovery.	}	Receipt. Charges.
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1. When contingent, Gazetted Officers, or other bills are audited by separate sections, separate objection books may be kept in such sections, either by the district, the division, or the province.

975. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line; if more space be taken, it will be well to rule a line across the adjustment columns, in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury Officer, though noted for his future guidance (*e.g.*, overcharges of fund subscriptions or income-tax), should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

Advances Recoverable.

976. Under "Advances Recoverable" will appear moneys advanced for miscellaneous purposes under special authority and recoverable in cash, and sums overpaid on vouchers other than those for service payments. Neither loans to Municipalities or private persons made under orders of the Supreme or Local Government and bearing interest, nor advances to cultivators (*takavi*), nor advances for rest-camps (*bardasht-khana*), nor permanent advances, nor special classes of advances need appear here, as they are recorded in separate registers. Payments made on account of Government expenditure must *never* be held under "Advances Recoverable," on the ground that further proceedings in audit are necessary for their final admission; the head will cover only items which are, from their inception, debts due to Government by assignable individuals, recoverable either in cash or by deduction from personal allowances. Personal allowances of any kind in respect of an assignable period paid before they are due are charged to the same head as when paid after they are due.

1. If large or frequent advances are made under the operation of any general rule, the Accountant General should arrange a special procedure for their audit, observation, and recovery.

2. Advances for compensation for land should be debited to "Advances Recoverable" and retained under that head until receipt of vouchers in Form C, CC, D or E (*vide* Appendix C, Vol. I), when the amounts should be transferred to the debit of the department concerned.

977. This column will show also advances made elsewhere (Article 759) and advances which enter through formal transfers in account; the entries will thus differ from those of the Classified Abstracts by the amounts of these two classes, though the Provincial total of the Broad-sheet will agree with that of the detail books, including transfers.

978. After the objection books for March have been closed and their balances carried forward in detail to the forms prepared for the new year, it may be found necessary in the March final accounts to make adjustments under the heads "Objection book advances" and "Objection book suspense account." In opening the objection book for the new year, separate pages should be provided, after the pages containing the entries of the outstandings of the previous year, to record the objections raised in March final under the above heads. Similarly, in the adjustment register there should be a separate page, or pages, for the record of adjustments made in March final in respect of objections raised in previous years. The entries in these records should be totalled monthly at the

time of closing the objection book for the month, and the net debit or credit resulting therefrom should be worked out and added to and deducted from the balance of the objection book for the month then closing in a separate entry at foot of the objection book, so as to work out the correct balance of objections to be reported to the Comptroller General in the quarterly certificates of state of work. When the accounts for March final are closed, the separate objections and adjustments referred to above should be totalled and the totals posted into the March final column of the Broadsheet (see Article 995) for the past year and the correct closing balance worked out. The difference between these totals should also be added or deducted, as the case may be, at foot of the March objection book for the past year, so as to make its balance agree with the Broadsheet and the Ledger. This agreement should be made and certified to by the Superintendent. Items under objection, the amounts of which are not entered in the money columns of the objection book, need not be transferred to the objection book for the new year until the March final accounts are closed. The settlement of any such items prior to that date should be noted in the old objection book.

Suspense Account.

979. Under "Suspense Account" are provided two columns, *i.e.*, one for credits and one for debits, but no item should be taken under this head, except with the special sanction of the officer in charge:

(a) In the former will appear only sums shown for credit to a debt head, but imperfectly described. A service receipt, of which full particulars are not given, must be taken to credit of the minor head "Miscellaneous," under the revenue head to which it appears to belong. But such items must be most rare; nor does the fact that they have been so credited and included in the aggregate receipts of the month relieve the Accountant General of the duty of ascertaining by correspondence what their real nature is and of transferring them to credit of the proper head by debit of the one originally benefited; they may be made the subject of special correspondence with District Officers, but must, in all cases, be notified in the objection statement and their amount entered in the column of the objection book headed "Items adjusted but awaiting final clearance."

(b) In the debit column will appear items of charge for which such particulars are not given as will enable the Account Office properly to classify them; it is hardly necessary to say that a debit under this head so caused reflects discredit on the Treasury Officer concerned.

980. Further, the debit column will accommodate charges written back on disallowance from Accounts Current, yet not susceptible of final adjustment against some other head.

Items adjusted but awaiting Clearance.

981. The third head will contain those items to which technical objection is taken, unexplained receipts [see Article 979 (a)], payments on

abstract contingent bills not covered by countersigned bills, and in fact all items which cannot be finally admitted on audit. It will be observed, that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1. If extract registers of deposit receipts do not arrive in time for audit before closing the objection book, the amount shown in the cash account should be noted in the third column of the objection book; but no entry need be made in any money column. When registers of payments are not forthcoming, their amounts should be dealt with in the same manner. Particular care must be taken to write off these objections when the registers are received.

2. Cash remittances, even though a complete voucher is absent, should not be entered in the objection book at all, as a separate register is provided for them. Deficiencies in such remittances will, however, come in ordinary course into the objection book as "Advances Recoverable" (see Article 664).

3. If an item is supported by a voucher imperfect only in that it requires, and does not bear, a stamp, it should be entered in the objection book and statement: but no amount need appear in the money column.

4. Amounts expended in excess of the Budget allotments should not be entered in the money column, except in the case of excesses over contract contingent grants. A report on excess expenditure in district detail embodying every item in the Classified Abstract, except contract contingencies, in which the disbursing officer has exceeded the total of the allotment placed at his disposal, should be submitted to the authority competent to sanction an extra allotment, and the items then removed from the objection books. It will rest with that authority to pursue the subject with the disbursing or controlling officers. A separate report should be submitted for excess over contract grants, and the specific sanction of Government to the excesses must be obtained before they are removed from the objection book.

5. No amount should be shown in the money columns of the objection book, if the objection takes the form of a simple direction for the future guidance or of a call for a document, the absence of which is not likely to affect the amount admissible.

Service Payments for Recovery.

982. In the last column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been overpaid. The payment must be accepted, and must be recorded as a charge against the grant for which it was made; but at the same time, it should be recorded as under objection.

1. The amount of gratuity to be refunded by a person re-employed (Civil Service Regulations, Article 511) should be noted in the audit register. Recoveries will be taken at once to "Superannuation Contributions," although the gratuity may have been paid under the orders of, and from a Treasury belonging to, another Government. The fact of complete refund of gratuity should also be noted in the establishment returns, or in the history of services, according as the officer concerned is a gazetted or a non-gazetted officer.

2. Advances made in England to officers returning to duty are treated as final charges in the Home Accounts, and should therefore be noted in this column for recovery. (See Article 762.)

Objections for want of Higher Sanction.

983. One special register for the whole province will be kept in the following form for objections taken on the ground that the sanction of the

Local Government or the Government of India is insufficient (see Articles 277, 278 and 721, notes):—

Register of items under objection pending sanction of the Government of India or of the Secretary of State.

Description of charge.	Account and month in which it appeared.	Reason of challenge.	Authority required.	APPLICATION FOR SANCTION.			SANCTION RECEIVED.			Initials of Accountant General finally passing the charge.
				No.	Date.	Address.	No.	Date.	Particulars.	

NOTE.—The entry of items of this nature in the Objection Books is unnecessary. The Accountant General should periodically review the register.

Adjustment.

Adjustment Register.

984. As the objectionable items are adjusted in whole or in part—

- Advances, by credit to advances recoverable;
- Suspense, by credit or debit to that head;
- Uncleared items, by being cleared;
- Service payments for recovery, by recovery, or by removal of the objection;

the adjustment is to be posted in the adjustment register (Form 131), and also against the original item in the objection book.

985. The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted," and the Superintendent or Assistant Superintendent will initial each entry in proof of his having examined and found it correct in every particular.

1. If an advance or suspense item charged in district A is recovered in district B, the adjustment of it must be recorded in the adjustment register and objection book of district A only. This is another source of difference between the objection book and the Classified Abstract—*vide* Article 977.

986. In the objection book, in the columns of *amount* under "Mode of adjustment," will be entered each successive fragment disposed of; each entry in the adjustment register must have its distinct answering entry in these columns, and both entries will be initialled by the Superintendent at the same time.

1. In the case of objections against which no amounts are entered in the money columns of the objection book, no entries should be made in the adjustment register.

2. The entry in the objection book of each adjustment may be certified by the initials of the Superintendent, provided that the entry is made in the adjustment register clearly, and in all cases in which the order communicating the objection has not been fully completed with, on the authority of an order signed by the Gazetted Officer in charge; the Gazetted Officer will, of course, review, not only the objection book, but also the adjustment register at frequent intervals.

987. If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e.g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the Treasury or other officer, and noted in the objection book below the original objection or as a foot-note of it.

988. But if the explanation of the items shows that it belongs to the "Advances Recoverable" or "Suspense" class (*e.g.*, a deposit repayment is objected to for want of a voucher, which, when it is received, turns to be for a less amount than the charge), the item will be adjusted so far as regards the column "Awaiting clearance," but again be brought on the objection book, in the new month, under "Advances Recoverable" or "Suspense"; reference will be made both in the adjustment and in the new objection to the transfer entry by which the amount is charged to the new head.

Irrecoverable Sums.

989. Any of the Account Officers named in the margin has the power to write off, without reference to higher authority, sums, not exceeding 25 rupees in each case, which from any cause may have become irrecoverable, or in his judgment are such as should be passed though not covered by ordinary rule. A register will be maintained in each Account Office for these items, showing (1) the account in which the item is charged, (2) its description, (3) amount, (4) reasons for admitting the item, and (5) the order and signature of the head of the Account Office.

A Civil Accountant General or Comptroller.
A Controller of Military Accounts, or a Deputy Controller in Independent Charge.
An Examiner of Railway Accounts, Public Works Department in charge of any Account Office.
Controller of Marine Accounts, Calcutta.
The Accountant General, Post Office and Telegraphs.

NOTE.—The authority vested in an Accountant General by this Article is not to be exercised in respect of items in the check or audit of which the Account Office has no concern.

Recoveries of Overpayments.

990. Recoveries on account of overpayments will ordinarily be adjusted by deductions from the current year's charge under the detailed head previously overcharged. Recoveries on account of overpayments in a previous year will, however, be specially dealt with under the orders of the head of the Account Office if the amount of any single item exceeds Rs500, or if their aggregate exceeds the current year's charge.

991. Cancelled.

992. If a recovery be made by short payment of an item chargeable to the same detailed head, no adjustment is necessary; the short payment and short charge in the Classified Abstract and the Detail Book on the inter voucher is a set-off against the excess payment and excess charge on the earlier.

992A. If a recovery be made in cash or by short payment of an item not chargeable to the same detailed head, it will be taken in the first

instance to "Recoveries of Service Payments" and appear under that head in the Classified Abstract and the Detail Book. Hence through the medium of the transfer book it will pass to credit of the detailed head of charge which was over-debited in the first instance. There should be only one transfer entry each month for adjusting the recoveries of each district.

993. Cancelled.

Closing of Objection Book.

994. After despatch of the objection statements on the second list of payments and the cash account, the money columns in the objection book should be totalled, the balance of past month should be added, the totals of adjustment should be made in the adjustment register and entered in the objection book, and the balances be struck. The Superintendent will sign the certificate at foot of the page or last page of the objection book for each month, which will be closed and balanced on the 29th of the following month.

1. The difference between the totals under "Advances Recoverable" in the Objection Book and in the Classified Abstract is explained in Article 977. In the same way the totals under Suspense differ by the items written back on disallowance from Accounts Current (Article 980). There will also be differences when an item adjusted in the accounts of one district is entered in the adjustment register of another (see Note 1 under Article 985). The Superintendent will sign the certificate after personal inspection of the adjustment register of the other district.

2. The outstanding balance in each column of the objection book is to be carried forward from month to month and from year to year.

3. The Comptroller, India Treasuries, is allowed one month extra for closing his objection books, which should be closed and balanced on the 29th of the second month.

Broadsheet of Advances and Suspense.

995. A Broadsheet in Form 132 is maintained of the debits, credits, and balances under the heads "Objection Book Advances" and "Objection Book Suspense Account." The debits and credits are posted monthly from the objection book and adjustment register, and their Provincial totals are agreed monthly with the postings in the Ledger and the Broadsheet submitted to the Gazetted Officer in charge for inspection. The opening balances are brought forward from the past year's Broadsheet after the correct balances are worked out in it in the column for March final as stated in Article 978. The monthly balances in the new year's Broadsheet can then be struck, and will agree with the ledger balances month by month.

As the original entries under "Suspense Receipts" are wholly unconnected with the original entries of charges under Suspense, there should be one Broadsheet for Suspense receipts and one for payments. All the balances shown on these Broadsheets should, for purposes of verification and control, be resolved quarterly into the items of actual transactions, which should be reviewed by the Gazetted Officer.

1. The general account of "Advances Recoverable" and "Suspense" upon the Ledger should be broken up into as many detailed heads as are convenient for the purposes of audit and account. One of these heads should be "Objection-book Advance" or "Objection-book Suspense," and the balance of it should be agreed with that of the Broadsheet made up as prescribed in the rule.

Watching and Testing.

Responsibility of Accountant General.

996. The Objection Books must be very closely watched both by the Superintendent and by the Gazetted Officer. The Government of India has ordered that they shall receive constant attention from the Accountant General or his Deputy, and declared that it will "hold both specially and personally responsible" for this duty, and, in order that it may be able to watch their discharge of it, requires that an annual report on outstandings be submitted to the Central Office of Account. An objection once entered in the Objection Book can be removed only under the initials of a Gazetted Officer or of a Superintendent or Assistant Superintendent, even though the objection statements have not been actually despatched.

Abstract of Objections.

997. An abstract in Form 133 must be attached to each objection book. The previous year's balance posted in the first column on the opening of the book will be the preliminary balance in last year's abstract as detailed in the list prescribed in Article 1000. Later on, this will be corrected in red ink into the March final balance as worked out in last year's objection book and abstract of objections. The other entries in the first column will be made at the closing of each month. The adjustments of each month should be distributed over the periods of objection from the information in the adjustment register, and posted in the proper line at the time of closing the book for the month.

Quarterly Review.

998. As soon as the last objection statement for the quarter is received back and disposed of,—and this should always be within four weeks from the date of issue of the objection statement,—all the objections taken during the quarter which are still outstanding should be collected in a Quarterly Review statement of the same general form as the ordinary objection statement with additional columns. This review should be in two parts,—the first consisting of items, the clearance of which depends on the Treasury Officer carrying out the orders he has received from the Accountant General, and the second, of items for which the Treasury Officer is not responsible, *i.e.*, is not *at present* required to take action, although a little later the objection may take the form of a retrenchment order and pass into Part I, and with regard to which the responsible officers have been addressed direct by the Accountant General. To this review, which is limited to the last expired quarter, should be attached a supplementary review, bringing together in the same way all outstanding items up to the end of the previous quarter, *i.e.*, the quarter preceding the last expired quarter. These two reviews together will contain a complete survey of all the outstandings of the district of every kind, whatever be the date of the objection. It will be the duty of the Gazetted Officer to look into these reviews carefully, and to see that the order passed on each case is clear and final. It may not be absolutely necessary

to send the Treasury Officer the second part of these reviews, although it should be frequently convenient for the Treasury Officer to know the nature of the irregularities which other officers of his district have committed in their transactions with the Treasury, but it is indispensable that the Gazetted Officer should specially survey all these outstandings in a Broadsheet once a quarter, as he is directly responsible for regulating the action required from the office for enforcing obedience to audit instructions and compelling early adjustment. The Quarterly Review, with its accompaniment, should be sent to the Treasury Officer with a printed letter directing attention to the necessity for prompt action. The reviews, *unlike* the objection statements, should be retained by the Treasury Officer, as the office copies are available in the Accountant General's office.

999. In this way every item outstanding in each district will be brought regularly under the Gazetted Officer's notice not less frequently than once a quarter, and he should keep by him a consolidated list in suitable detail of every item left unsettled for six months, so as to have the contents of the objection books more than six months old continually under his eye. It is to be clearly understood that the Government looks to the Gazetted Officer and the Accountant General, and not to subordinate officials, for the progress of adjustment, and that unremitting personal attention to this duty on the part of the Gazetted Officer is indispensable.

List of Outstandings.

1000. A list must be made up annually, for each district or sectional objection book, of all the items outstanding at the close of March, arranged in chronological order (that is, in the order in which they appear in the objection book) and in the same form as the objection book. The total of each district list should equal, and must be compared with, the balance brought out at the bottom of the column for preliminary balance in the abstract prescribed in Article 997 in the objection book, and the comparison should be made and initialled by the Superintendent after agreement of the advances recoverable and suspense balance with the March preliminary balance in the Broadsheet mentioned in Article 995.

The list should be inserted into the new objection book as part thereof.

Annual Report.

1001. The annual report required by Article 996 should be compiled from the lists of outstandings described in the last two Articles, and should exhibit the details of all outstandings not fully adjusted on the 31st July, except those relating to the last six months of the year which may be shown in lump under each column without any detail. Full explanation should be given in the last column of the report against each item as to the cause of delay in its adjustment. For example, remarks, such as "sub-vouchers wanting," "detailed contingent bills called for," "pending recovery" are not sufficient; the circumstances leading to the delay in the submission of the requisite document or in the recovery of

the amount should be briefly but clearly explained, and the action taken towards the adjustment of the item should also be noted. Care should be taken to see that the explanation gives sufficient information to enable the Comptroller General to judge whether the delay indicates any laxity on the part of the Account Office. The statement should be prepared in Form No. 134 and despatched to the Comptroller General's office not later than the 10th of August in each year. The outstandings of all districts and sections for each year should be brought together and the names of the districts, etc., entered in alphabetical order. The items of each district for each year should be totalled separately under the several columns and then a grand total for the whole province struck. The report should also contain an analysis of the objections for the last six months shown in lump, and this analysis may be prepared according to the nature of the objections and appended at foot of the report, any cases of importance being specially brought to notice.

NOTE.—The analysis referred to above should group together objections of a similar nature other than suspense, such as—

- (1) For want of sanctions.
- (2) For want of detailed contingent bills.
- (3) For want of sub-vouchers.
- (4) For want of supporting documents.
- (5) Service payments for recovery.
- (6) Advances on transfer.
- (7) Other advances, and so on.

Combination of Objection Statement and Objection Book.

1002. An alternative plan by which the objection book is replaced by the file of original objection statements on their return from the Treasury has been tried with success in the Punjab, Madras, and Central Provinces, and it may be adopted by any Civil Account Office at its option.

The objection statement is drawn out in Form 136, which adds to the ordinary objection statement the adjustment columns of the objection book. It also contains on the final sheet of the objections on the second list of payments the closing entries of the objection book.

As under this plan the objection statement must contain all the objections hitherto entered in the objection book, even objections for want of detailed bills and those communicated to the officers concerned by separate audit memoranda should be included in it.

1. This scheme need not be applied to objections raised by Special Audit Branches (e.g., Gazetted and Pension Audit), or by the Account Current Branch where district arrangements are not observed.

Every adjustment should be recorded at once in the adjustment register and also in the objection statement. If, however, any adjustment cannot be entered simultaneously in the latter owing to its not having been returned by the Treasury, a distinguishing mark should be placed against the item in the adjustment register, in order that the record may be copied into the objection statement on its return.

The abstract of objections (Form 133) will be maintained under this alternative plan also, and from it will be taken the total amount of

objections outstanding to be reported to the Comptroller General in the quarterly certificates of state of work. This abstract and the adjustment register will be closed on the 29th of the month, as laid down in Article 994. The closing entries will be made into the final sheet of the objections on the second list of payments on its return from the Treasury.

Annual Review of the Working of Treasuries.

1008. For each financial year the Accountant General shall prepare a review of the working of treasuries in his province, showing in brief (a) in which respects treasuries are most defective, (b) which treasuries have shown bad results during the year, and (c) which treasuries, if any, have evinced a marked improvement. Besides the above it should also contain an abstract of those Treasury irregularities which are of a really serious character. An appendix should be attached to the report which should be divided into separate columns, the first column showing the name of the treasuries, the second the number of different officers who held charge, and the other columns the number of errors or irregularities of each separate class. The amount under objection at the beginning and the close of the year should also be given in the report together with an explanation of anything abnormal in the figures.

NOTE.—The review shall be addressed to the Local Government with which it rests to take action on it or not as it thinks fit and must be despatched not later than the 31st May each year. A copy of such orders as may be passed by the Local Government should be communicated to the Accountant General who will send it to the Comptroller General along with the report. The total number of Treasury irregularities included each month in the objection statement (Article 967, Civil Account Code) should be entered up at once under each head in the same form of statement (No. 300 Supplementary) as that in which the annual report is submitted, and this record of irregularities should be used for the annual report.

Report on Defalcations.

1003A. On receipt of a report on defalcation or loss of public money (Article 20), the Accountant General should call for such further information as he may require on the subject, and will carefully examine the case and ascertain if the defalcation was rendered possible by any defect in the rules, or if it was due to neglect of rules or want of supervision on the part of the Treasury or other authorities. He will then report the result of such examination to the Local Government, who will not issue final orders on the subject till after the report has been received.

NOTE.—The report required by the above article will be submitted to the officers authorised to sanction the write-off—*cf.* note to Article 279, Civil Account Code.

Chapter 48.—Classified Abstract.

<i>Form of Abstract</i>	1004	<i>Procedure in Posting—contd.</i>	
<i>Heads of Classification</i>	1005	<i>Completion of Receipts</i>	1013
<i>Detailed Heads</i>	1008	<i>Abstract of Totals</i>	1014
<i>Procedure in Posting</i>	1009	<i>Balances</i>	1015
<i>Quotation of Vouchers</i>	1010	<i>Examination</i>	1016
<i>Fund Deductions</i>	1011	<i>Completion of Abstract</i>	1017
<i>Test of Totals</i>	1013		

[This Chapter does not, for the most part, apply to Madras where classified accounts are still received from Treasuries.]

Form of Abstract.

1004. The Classified Abstract, in which all the particulars relating to the accounts of a Treasury for one year are from month to month collected, is composed of several parts—

1st, on the receipt side—

- (1) A general statement of account, showing the opening balance, receipts, totals expenditure and closing balance of the Treasury as per Classified Abstract.
- (2) An office memorandum, showing both as regards receipts and disbursements, by whom and when abstracted, by whom and when examined, when made over to the compilation department, by whom and when posted, by whom and when examined.
- (3) A detail of receipts, in vertical columns, for each month, with progressive totals after 4, 6, 8, 10 and 12 months, the first column showing the Budget Estimate for the year. The lower part of the page is kept blank for record of the detail of items composing a single entry.
- (4) Pages set apart for detail of subscriptions to the several funds, showing month of credit, name, and designation of subscriber, period, and details of subscription.
- (5) Schedules of advances recoverable and suspense account showing month, nature, and amount.
- (6) Schedule of recoveries of income-tax.
- (7) Schedule of recoveries from payment vouchers.
- (8) Abstract of receipts by major heads.

2nd, on the disbursement side—

- (9) Detail of disbursements in vertical columns of which the first shows Budget grant, while subsequent ones show months divided for first and second lists, with space for quotation of voucher and progressive totals as above under (3).
- (10) Abstract of disbursements by major heads.

After the vertical columns of (3), (8), (9) and (10) are columns for posting transfers and Exchange Account transactions, so as to bring out the net total of the year which passes into the account.

Heads of Classification.

1005. The list of major and minor heads of classification prescribed for observance will be found in Appendix P. Changes of classification made by the Government of India are ordinarily communicated to Local Governments and to the Account Department simultaneously.

1006. The classification in the public accounts has closer reference to the department in which the revenue or expenditure occurs, than to the object of the revenue or expenditure, or the grounds upon which it is sanctioned.

Thus, when Collectors were told to keep rain-gauges and report rainfall, the expenditure was declared to be Collectors' contingent expenditure under "Land Revenue," Collectors' establishments, and not "Meteorological Department." So when the Education Department was directed to arrange to teach Patwaris the elements of surveying, it was ruled that the charge came under "Education," and not under "Land Revenue." When the Government entertained Counsel to watch a law suit in which they were politically interested, the Accountant General was directed to charge "Law Officers," and not "Political." So also, when a Port Officer was entrusted with certain magisterial powers connected with his port duties, and allowed a clerk for the duties thus falling on him, the clerk's salary was reckoned as a Marine charge, and not taken to Law and Justice. On the same principle expenditure on public works by the Public Works Department has to be charged in their own accounts, and may not be passed on for charge in the Civil Department against the department benefited by the expenditure.

NOTE 1.—The following special rules govern the incidence of the cost of Survey of India and other scientific parties which may accompany a Military expedition :—

- (i) All extra expenditure connected with Survey of India parties which would not have been incurred but for the field operations, will be borne by the Army Estimates.
- (ii) As regards other scientific parties, the respective Civil Departments concerned will bear the cost of the salaries, allowances and contingencies of the parties while the expenditure incurred on special transport arrangements made by the Military authorities will be charged to the Army Estimates.

NOTE 2.—The classification of the sale-proceeds of Government land and buildings is regulated in accordance with the schedule given below :—

SCHEDULE.

1.—Sale-proceeds of land, etc.

	Head to which creditable.
*(i) When the cost of the land was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept.	The Capital or Revenue Account of the project, as the case may be.
(ii) When the cost of the land was originally debited to an Imperial Department, such as Post Office and Telegraph, or a Revenue Department, such as Forest or Excise, under departmental regulations.	The departmental or the Revenue head concerned.
(iii) When the cost was not so debited :—	
(a) The rights of Government in agricultural land not covered by clause (b).	I.—Land Revenue.
(b) Nazul lands in the United Provinces, the Punjab and the Central Provinces, and lands in the Punjab equipped at the cost of Provincial revenues for re-sale for building purposes.	XXV.—Miscellaneous—Sale of land and houses.
(c) All other items	XXV.—Miscellaneous—Extraordinary items.

* In the case of land acquired by the Government on payment for Companies' Railways, or of Government land made over to such Railways by other Government Departments or Railways, where the cost was originally debited to "40.—Subsidised Companies—Land" or "39.—Guaranteed Companies—Land," the sale-proceeds are creditable to "XXVIII.—Subsidised Companies."

II.—Sale-proceeds of buildings (including the actual area occupied by or auxiliary to a building).

	Head to which creditable.
(a) When the cost of the building was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept.	The Capital or Revenue Account of the project, as the case may be.
(b) When the sale affects irrigation works for which such accounts are not kept.	XXX.—Minor Works and Navigation.
(c) When the sale is of buildings, the cost of which was originally debited to an Imperial Department, such as Post Office or Telegraph, or a Revenue Department, such as Forest or Excise, under departmental regulations.	The departmental or the Revenue head concerned.
(d) In all other cases :—	
(i) If sold in the Public Works Department, Army Department, or Military Works Services.	XXXI.—Civil Works, XXXII.—Army, XXXIV.—Military Works, respectively.
(ii) If sold by Civil Agency . . .	XXV.—Miscellaneous—Sale of lands and houses.

1007. Exact uniformity in nomenclature and (subject to differences of distribution between Imperial and Provincial) in arrangement, in major and minor heads, must be observed: no minor head may be introduced without previous sanction of the Comptroller General; and, if any be omitted from any forms or statements, because it is not used locally, special watchfulness is necessary to prevent wrong classification of unusual items.

Detailed Heads.

1008. With regard to detailed entries, however, the Accountant General has wider discretion; although he may not transfer one to the different minor head from that under which it appears in the list, nor alter the arrangement, he need not open all the prescribed ones, or he may open more; only for the sake of uniformity he should consider whether one of the heads recommended does not represent the one he desires to use, and, in sub-dividing one when printing new forms, he should bring the new one in next after the head from which he is separating it.

1. Any alterations proposed to be made in the printed heads should, with necessary explanations, be communicated to the Comptroller General when the new forms are being sent to Press.

2. At Bombay a separate detailed head may be opened under each minor head for payment of leave allowances, etc., to officers of other provinces.

Procedure in Posting.

1009. The district auditor, when he has completed the audit of the vouchers with which he deals himself, will recover the pension and Gazetted Officers' pay bills from the auditors in those sections, arrange

all the vouchers belonging to the current list of payments in order of major and minor heads, compare them again with the list, and proceed to post the Classified Abstract. The receipt side must be posted from the original cash account, which should be examined as to correctness of form, method of entry, and verification of balance, the remarks column being also filled up with the necessary notes of classification, and be initialled by a Gazetted Officer before it is posted into the Classified Abstract.

1. It is intended that the audit of vouchers should precede their entry in the Classified Abstract. This procedure should be departed from only under special circumstances and with the express sanction of the Accountant General in each case.

2. After the Classified Abstract has been posted, the vouchers will be filed, there being a separate file for each class or classes of vouchers, which have the same period prescribed for their retention (Article 1703), so that there may be no difficulty in destroying them after the prescribed time.

Quotation of Vouchers.

1010. In abstracting payments, the number of each payment voucher must be clearly recorded, so that it may be easy to trace out at once the entry in the district accounts on which that in the abstract rests, or the voucher supporting it. In those cases, however, where the details are included in schedules, the number or letter of the schedule should be quoted in the column "No. of Voucher;" and if receipts or payments under any head are numerous, and are not detailed in the separate schedule by the Treasury Officer, they should be detailed in the blank space at the foot of each page—see Article 1004 (3)—or in a statement to be filed with the cash account in order to avoid crowded and confusing entries in the Classified Abstract.

Fund and other Deductions.

1011. The abstract will show as final charges under the several service heads, all payments actually made and charged in the lists, without distinguishing vouchers objected to from those that have been admitted. The gross amount of every voucher must be shown in it as a payment under the proper service head, and the deductions made therefrom on account of subscriptions to Service Funds, Income-Tax, and recoveries of over-payments charged to a different budget head must be recorded at the same time on parts 4, 6 and 7 of the abstract in the detail for which the form provides, so as to facilitate the preparation of the Certified Lists of Fund recoveries which are furnished monthly to the Secretaries of the several Funds.

Test of Totals.

1012. When all the vouchers of either list of payments have been posted, the column relating thereto should be summed up, and if the working is correct, the total of the column will agree with the total of the list after abating from the former the aggregate amount shown as deductions from the vouchers to credit the Service Funds, Income-Tax etc. Similarly, the total of the receipts will differ from that of the cash

account by the total of fund and other deductions. Proof should therefore be made both in the abstract of receipts and of disbursements, thus--

Total Classified Abstract	00,000
Deduct fund and other recoveries	000
	<hr/>
NET TOTAL	00,000
Add omitted <i>per contra</i>	00
	<hr/>
Total as per cash account or lists of payments	00,000
	<hr/>

Completion of Receipts.

1013. When the vouchers of both lists have been abstracted, the total amount received during the month on account of each Fund and Income-Tax must be posted in the receipt portion of the abstract as an addition to the receipts credited in the Treasury Officer's cash account.

Abstract of Totals.

1014. For the proof of the accuracy of the month's entries in the abstract, both of receipts and payments, an abstract of totals is provided in parts 8 and 10 of the form. The totals of the major heads will be carried to the abstract of totals, and will check the aggregate of the details as shown in the body of the abstract.

1. The minor head total can be made in pencil, or in red ink, in the column for the totals of the detailed heads in parts 3 and 9.

Balances.

1015. The next stage in the completion of the District Classified Abstract is the preparation of the general statement of account in the first part of the abstract. The opening and closing balances will be entered by the district auditor after comparison of the figures given by the Treasury Officer with the closing balance of the previous month's account and the cash balance report for the last day of the current month; the aggregate of the month's receipts and payments will be filled in from the abstract itself, after it has been tested in the manner above pointed out.

Examination.

1016. On completion, the abstract, accompanied by the cash account, list of payments, vouchers, and all supporting documents, should be made over to the abstract examiner, whose duty it is carefully to check classification, to see that every voucher has been audited, and to check all the posting in the abstract before transferring the abstract to the poster of the Detail Book, but the abstract must be passed by the Superintendent and the officer in charge before being so made over. The number of abstract examiners will be determined with reference to the work to be performed, but they should be selected from among the more experienced assistants, to secure the efficient discharge of this important work, which is simply an examination of the classification of every item of receipt and charge, not a re-audit of accounts and vouchers, nor even scrutiny

of the genuineness of the latter. Any error passed by the examiner leads to inaccuracy in the accounts in the first instance, and can only be corrected by the troublesome process of a formal transfer entry.

1. Where the system of working by groups is carried out to the fullest extent, the Examiner will be the senior auditor of the group, and will be responsible for its working from beginning to end; he should not, as a rule, post the Classified Abstract himself, as the operation will be mechanical if the vouchers have been properly prepared, and, further, it is desirable that the completed work should pass under the review of a second person. The abstract, however, should be accepted only on his attestation.

Completion of Abstract.

1017. When the Classified Abstracts are received back from the compilation department after the posting of the figures for the 4th, 6th, 8th, 10th and last months, the Treasury Account Department will post the progressive total columns for the service heads, and opportunity may then be taken to review the contingent expenditure, as directed in Article 837.

1. The budget figures should be posted in the Classified Abstract by the Budget Department as soon as the distribution of grants is effected. No greater detail, however, is required than is indicated in Article 76.

1018. After making up the progressive total for March, the entries in the column headed "Transfers" will be worked out. The details of all transfers and Exchange Account adjustments made up to date will already have been entered in red ink [Article 1082 (a)] against the heads affected by them; and now the net amount under each head will be posted in the transfer column, and the progressive total of the year corrected thereby. The Classified Abstract, as thus completed, is a record of the whole receipts and expenditure of the district concerned, and should be used as such in the compilation of returns, statements, etc., required for various purposes.

Chapter 49.—Presidency Payments.

Pre-audit System	1019	Schedule of Cheques Paid	1032
Audit	1021	Outstanding Cheques	1033
Payments by Cheque	1025	Accountant General's Check Register	1034
Payments in Cash	1026		
Closing for the Day	1029		

Pre-audit System.

1019. Claims upon Government, payable at Presidency towns and Provincial Capitals, are for the most part submitted to the local Account Office for pre-audit, and are paid (except in the case of small amounts) by an order upon the local Bank or branch Bank.

1020. The rules in this and the next two Chapters apply in their integrity only to the Account Offices at Calcutta, Bombay, and Madras; the system of pre-audit for other Provincial Capitals will, however, follow the same procedure, as far as circumstances permit, option having been specially allowed in the following matters:—

- (a) Payment of small sums in cash or by cheque (Articles 1025 to 1028) and the consequent method of record and closing (Articles 1029 to 1031).
- (b) Method of preparing and proving the abstract of pre-audit payments. The instructions of Chapter 50 may be followed in their entirety, or the postings may be made and proved at longer intervals, provided that they are not done less frequently than is done in the case of a District Classified Abstract, *viz.*, twice a month.

Audit.

1021. The Presidency Audit section is divided into two distinct and independent portions,—one engaged in the audit, and the other in the payment, of claims of all Civil Departments in the Presidency town.

1022. Cancelled.

1023. The audit branch is provided with registers (including objection book) precisely similar to those used for the vouchers received with Treasury accounts, and conducts its examination on the same principles and with precisely the same formalities. The column 'service payments for recovery' of the objection book will, of course, be blank, except in the case of advances made in England.

1023A. Specimen signatures of officers drawing bills—salary, establishment or contingent—should be obtained and pasted in the proper pages of the audit registers, and each auditor should, on receipt of a bill, first of all see that the signature on the bill agrees with that recorded in the audit register.

NOTE 1.—On a transfer of charge between officers, the relieved officer should send to the audit office the required number of specimen signatures of the relieving officer. The

auditor will see that the signature of the relieved officer is correct and then paste the specimen signature of the relieving officer into the audit registers cancelling the previous ones.

NOTE 2.—In cases when a personal assistant or other officer is entitled to sign bills "for" a superior officer, specimen signatures of the officer so entitled should, of course, be obtained and utilised as above.

1024. After the bills have been examined and recorded and the audit endorsements written on them by the auditor, they should be laid before the officer in charge with the audit registers; the officer will, if satisfied of the correctness of the charges, initial or tick off the entries in the registers and pass the orders for payment.

1. In most offices the arrangement is that, in exchange for every bill presented, a brass token bearing a number is given to the person who presents the bill by the receiving clerk in the pre-audit section: this number is noted by him on the bill, which is not returned to the payee, but transferred to the payment section, where the number is noted from the bill on any cheque prepared for its payment. The cash is paid, or the cheque is given up, only to the person who presents the brass token and gives the particulars as to the amount and payee of the bill.

2. The audit of the bills of Gazetted Officers and pensioners paid at district Treasuries may, if convenient, be entrusted to the presidency audit section; but care will, of course, be taken that bills, so submitted for post audit only, be not mixed up with bills presented for pre-audit and payment.

Payments by Cheque.

1025. Should the claim exceed R100, the passed bill will be transferred to the cheque writer, who will prepare a cheque for the net amount in Form 137, putting his signature after the word *entered*. He will note the number of the cheque conspicuously on the bill, write on the upper right-hand corner of the latter the monthly consecutive voucher numbers assigned to it, enter the payment in the register of cheques (Form 138), and lay the cheque and the bill together before the Assistant Accountant General. This officer will tick off the number of the cheque, see that its amount agrees with the amount passed, and then sign the cheque and stamp the bill *paid*; the cheque will be paid by the bank and charged in the schedule of Accountant General's cheques paid attached to the bank's daily account. (See Article 1032.)

1. When two or more bills are payable to the same person, a single cheque should be issued for their aggregate amount, though the particulars of each bill should be entered separately in the register of cheques.

2. Duplicates of lost cheques are, in some cases, issued on forms differing from the original only in that the word "duplicate" is printed across them in red. (See Article 145.)

Payments in Cash.

1026. Bills not exceeding R100 should, on being passed, be made over to the cashier, who, if the voucher be in order, duly passed, and receipted, should stamp the bill *paid*, pay the net amount, write the voucher number on the upper right-hand corner of the bill, and enter the payment in his cash payment register (Form 139).

1027. For the payment of these claims a fixed imprest is allowed, and if this runs short during business hours, a cheque may be drawn to replenish it in Form 137. The Assistant Accountant General should check the entries in the register of cash payments with the vouchers, and should also see that the amount of the cheque agrees with the total of the

register, before he signs it. The voucher for this cheque will be as follows:—

	MEMO.	19 .
	Cheque No.	drawn for cash paid.

Rupcos
R

Assistant Accountant General.

1. Before issuing such a cheque, it will be well to note on the voucher above described that it covers all cash payments up to " o'clock," but on a day on which small payments are expected to be numerous and soon to exhaust the imprest, a further amount may be drawn by a cheque when office opens, and if the result be that the cash balance at the end of the day be not reduced to the amount sanctioned for the fixed imprest, the fact must be reported to the Accountant General, and the surplus shown separately on the final agreement slip (Article 1031).

1028. The fixed imprest will be borne on the accounts as permanent advance, and will be counted and certified to by the Assistant Accountant General on the last day of each month. The certificate initialled by the Accountant General should be filed with cash balance reports, though the amount is not included in the balance of the province.

Closing for the Day.

1029. At the close of each day the amount of the fixed imprest must be made up by a cheque drawn by the Assistant Accountant General in his own favour, so that the cashier may always close with a balance equal to the fixed imprest in cash and cheques; before signing the cheque, the Assistant Accountant General will apply the same tests as are laid down in Article 1027. The amount of cheques issued will represent the total payments of the day, whether by cash or by cheques.

1030. The officer in charge should take up the register of cheques with the cheque book, see that the numbers of the cheques in the register are consecutive, and ascertain that no more forms have been removed than are accounted for by entries in that register. He should initial the counterfoil of the first unused form (the first to be used on the next day), and by turning back to the last initials (those on the first used form of the expiring day) will ascertain how many forms have been removed.

1031. The entries in the cheque and cash payment registers (Forms 138 and 139) should be summed as each column is filled up. A final total should be made at the end of the day, and the vouchers, with a memo. in the following form, showing the aggregate amount of the payments, should be forwarded to the account section, the cheque and cash memoranda and vouchers being kept distinct. Ordinarily, a single memo. for each class, prepared at the close of the daily payments, will be sufficient; but on days when the payments are numerous it is convenient to make up the totals and forward the vouchers two or three times during the day, and when more than one memo. is thus prepared, the aggregate amount paid from the commencement of business must be shown in each.

	CHEQUES (OR CASH)
Amount of vouchers paid at	o'clock, R
vouchers for R	sent already.
vouchers for R	sent herewith.

19 .

*Assistant Accountant General,
in charge Presidency Audit Branch.*

10

Agreed.

1. The amount of the cheques issued in replenishment of the fixed imprest must be excluded from the aggregates reported in these slips.
2. The Assistant Accountant General need not, of course, count the vouchers before signing the slips, nor is it absolutely necessary for him to await the return of one such slip before forwarding another packet of vouchers.
3. The vouchers, if numerous, are transferred in parcels at intervals, in order that the check list described in Article 1035 may be written up more promptly.

Schedule of Cheques Paid.

1032. The Bank will send the paid cheques daily to the Accountant General, together with a schedule showing the number and the amount of each; and the whole amount of this schedule will be shown in the daily Bank sheet (Chapter 44) as a single item "Pre-audit Cheques paid."

Outstanding Cheques.

1033. The paid cheques returned daily by the Bank should be taken up with, and ticked off in, the cheque register (Form 138), and from this a list of outstanding cheques (showing number and amount) should be made up and totalled daily. The balance for the last day of the month should be agreed with the ledger balance and the agreement certified to by the Superintendent, Book Department.

1. If any cheque appears to be unduly long outstanding, enquiries regarding it should be made of the holder; and if it cannot be traced, it may be stopped, and the charge which it represents cancelled and adjusted. The number of the cheque in the outstanding list will sufficiently indicate any such exceptional cases.
2. The most convenient form of the daily schedule will probably be that of a book, as the maintenance of an outstanding list of cheques renders it unnecessary to record the details of the cheques paid.

Accountant General's Check Register.

1034. A register in the following form will be maintained by the Accountant General, the daily comparison being made by himself:—

- (1) Date, (2) Amount of pre-audit payments, (3) Account of cheques paid, (4) Balance of cheques outstanding.

Column (2) will be filled up from the daily slips mentioned in Article 1031, column (3) from the Bank's daily schedule; column (4) will be calculated by adding column (4) of the previous day to column (2) of the day under examination, and subtracting therefrom column (3) of the latter day. The Accountant General will initial the outstanding list prepared under Article 1033 after comparing it with column (4).

1. The Accountant General should take care that the figures are brought together for comparison exactly after the manner indicated, as this register is the only check against the payment of forged cheques or against payments being made without a cheque being issued.

Chapter 50.—Presidency Abstract.

Receipt of Vouchers	1035	Abstract of Major Head Totals	1039
Classified Abstract	1037	Monthly Closing	1040
Register of Deductions	1038		

Receipt of Vouchers.

1035. On receipt in the account section of the vouchers with the covering slips or memos. (Article 1031), no time should be lost in checking the total of the payments. This can be most conveniently and expeditiously done, for record and future reference, by entering the net amounts of the several vouchers, as they are received, in a printed form of list (Form 140), the vouchers paid by cheque and those paid in cash being entered on separate parts, and the total amounts brought together at the close of the day. When found correct, the slip should be signed as "Agreed" by a responsible officer and returned to the Presidency Audit Branch as an acknowledgment for the vouchers made over.

1036. Cancelled.

Classified Abstract.

1037. As soon as the examination of a day's payments is completed, the vouchers will be sorted according to budget heads for entry in the Classified Abstract (Form 141), in which a separate column will be assigned for each day's transactions, as also a column for the monthly total against each head. If on any day the vouchers under any detailed head be very numerous, they may be detailed at foot of the Classified Abstract or even in a separate schedule, if necessary, and the total only posted against the head in the body of the Classified Abstract. The gross amounts of the vouchers will be posted, and the postings and totals will be carefully checked by a second clerk.

Register of Deductions.

1038. After the Classified Abstract is posted, the bundles of vouchers should be transferred to a clerk, who should, from them, post the register of deductions (Form 142); he should enter the name of every person from whose pay any Fund subscription is deducted or a recovery made on any account requiring formal adjustment in account, *e.g.*, recovery of advances, and in the proper column, the amount deducted, in order that the lists sent to the Secretaries of the several Funds may be extracted without further trouble. Each column will be totalled daily in red ink, and the daily total of all the columns carried into the last column. The progressive total of each column should be carried forward to the end of the month. Deductions on account of Income-Tax may be entered in a separate schedule in which daily and forward totals will be similarly made.

Daily Abstract of Major Head Totals.

1039. When the whole of the vouchers of a day's payments have been posted in the Classified Abstract, the totals of the major heads should be made in red ink and carried into the abstract of major head totals (Form 143). This abstract may conveniently be added at the end of the Classified Abstract. Each of the columns of this abstract should be appropriated to the transactions of a separate day, and the total of a column will therefore represent the aggregate of the day's payments and should be agreed with the total of the rough list of vouchers (Form 140), by deducting at foot the day's total of the deductions as per separate register (Article 1038).

Monthly Closing.

1040. At the end of a month all the columns of the Classified Abstract and the register of deductions should be carefully totalled, and the monthly totals of the various classes of deductions taken from the latter posted under the appropriate heads in the receipt portion of the Classified Abstract. To the receipt side must also be added the amount of pre-audit cheques issued. When this is done, the grand total of the receipts will be equal to the grand total of the payments, and the Classified Abstract thus completed and proved will be made over to the Compilation Department for posting into the Detail Books.

Chapter 51.—Bank Sheet.

Bank Account	1041	Monthly Abstract	1045
Daily Sheet	1043	Completion of Abstract	1046
Audit	1044		

Bank Account.

1041. The receipts of Government which are paid into the Presidency Banks, and the payments on Government account, including payments on account of pre-audit cheques, are taken to the general account of Government at the Presidency Bank, which is operated upon under the orders of the Accountant General.

1042. The Accountant General should see that on all printed and manuscript forms or documents used in connection with Government business at the Presidency Banks of Bengal, Madras, and Bombay, or their branches transacting such business, the words "General Treasury" or "His Majesty's Treasury" are never used, as those words do not correctly represent the relation of Government to the Presidency Banks. Any other erroneous expressions, which misrepresent that relation, should be carefully avoided by the Civil Account Department, by all officers of Government, and by the Banks themselves.

Daily Sheet.

1043. From the Bank is received each day—

(1) The pass-book showing the totals of the daily receipts and payments, which should be returned to the Bank, with the Accountant General's initials, after verification against the following account.

(2) An account of the receipts and payments, entered generally (as far as the Bank can conveniently do so) in the classification adopted in the Government accounts.

(3) Schedules giving further details of items entered in the accounts under heads which require special treatment in the Account Office (*e.g.*, Accountant General's cheques, bills, military receipts, interest payments, etc.).

(4) Vouchers supporting the receipts and payments.

(5) A balance statement, showing separately that part of the balance of the Government account which the Bank claims to hold in a form not immediately disposable (foreign circle notes, small coins, etc.). On this statement it is convenient to add a memorandum of large items of liability, such as Secretary of State's bills, etc.

1. Regarding foreign notes excluded from the balance, see Article 616, note 1.

2. The Bank is entitled by its contract to charge interest if the balance falls below a fixed amount.

Audit.

1044. The vouchers and schedules should be dealt with, and the payments audited, in the same way as if they had come with a Treasury

account, and an objection book must be kept in which to enter payments and receipts classified as advances recoverable, or placed under suspense. The other two heads of the objection book will very rarely be used.

Monthly Abstract.

1045. The items in the account, after being verified against the vouchers and schedules, are to be posted in a daily abstract in such form as will admit of the daily entries under each head being totalled, so as to form a Classified Abstract for the month.

Completion of Abstract.

1046. The general statement of account will be posted in its proper columns (Article 1015). The balance should be taken from the Bank sheet or the Bank's balance report.

1047. The office memorandum showing by whom abstracted, by whom examined, etc., will be duly filled in, as also the schedules of advances recoverable, suspense account, and permanent advances (Article 1004, clauses 2 and 5).

1048. The monthly abstract, thus completed, will be handed over to the Compilation Department.

Small Coin Depot.

1052. The accounts of the small coin depôts and sub-depôts as received should be examined and then pasted in a file, so arranged that the accounts of the same depôt or sub-depôt may be laid together. The Accountant General will prepare from these accounts one general Classified Abstract of the depôts in his province in Form 144, and should include in his monthly Cash Balance Report a memorandum showing the balances of the several kinds of small silver and copper coin in each depôt or sub-depôt. The accounts will be posted under the following heads:—

Small Coin Depôt Remittances.—(Coins remitted within the same Province.)

Mint Remittances.—(Coins remitted to or from Mint; this head will appear on the India and Bombay accounts only.)

Foreign Remittances.—(Coins remitted to or from another Province.)

Small Coin Depôt Balances.—(Small silver coin balance decreased or increased. Copper coin balance decreased or increased.)

NOTE.—Remittances that may be in transit at the close of a month are nevertheless to be charged in the accounts, but remittances should be made, whenever possible, in such time as to admit of arrival at their destination within the month of despatch. Should any remain in transit at the end of a month, there will be an outstanding under the Remittances Head, no adjustment under the provisions of Article 1055 being admissible.

Chapter 53.—Statement of Disbursers' Accounts.

Posting the Statement—	Posting the Statement— <i>contd.</i>	
<i>Treasury and Departmental Ac-</i>	<i>Completion in Book Department .</i>	<i>1056</i>
<i>counts</i>	<i>Exchange Account Abstract .</i>	<i>1057</i>
<i>Local Remittances in Transit .</i>	<i>Transfers</i>	<i>1058</i>
<i>1053</i>	<i>Check of Totals</i>	<i>1060</i>
<i>1055</i>		

Posting the Statement.

Treasury and Departmental Accounts.

1053. The last stage, before handing over a Classified Abstract to the Compilation Department, is the posting of the balances and totals in the statement of disbursers' accounts. The form of the statement is Form 145, and each examiner, as he completes his abstract, will post in it the entries relating to the abstract, the figures being taken from the general statement of account (Article 1015).

1. It may be convenient to note the several cases in which the examiners combine, each making his own entries, to form a single statement—

- (1) The remittance register, Article 909.
- (2) The register of permanent advances, Article 924.
- (3) The broadsheet of advances recoverable, Article 995.
- (4) The broadsheet of suspense account, Article 995.
- (5) The statement of disbursers' accounts.
- (6) The broadsheet of municipal funds, Article 1379.

The broadsheet of pension contributions (Article 936), that of special recoveries (Article 941), and that of special loans (Article 1403) also contain postings gathered from the various district abstracts.

1054. These entries may conveniently be made in the same order as is observed in the cash balance report, namely, the Presidency Bank account will come first, and after that the district and departmental accounts in detail; but, as the departmental accounts have no balances, the only columns to be filled in against them are the receipt and payment columns, the entries in which will be equal.

Local Remittances in Transit.

1055. Next in order to the departmental accounts comes the head "Local remittances in transit," which, being a sub-head of "V.—Cash Balance," takes the position of a disburser or officer holding a portion of the Government balances. Its opening balance is the amount of local remittances in transit at the beginning of the month, and its closing balance that outstanding at the end of it; and these amounts taken from the check register of remittances (Form 119) should be posted accordingly. The entire amount of the opening balance should then be posted under disbursements, and that of the closing balance under receipts (care being taken that the amounts entered here as receipts and disbursements are also posted into the detail books as receipts and disbursements, respectively, under the head "Cash remittances between treasuries").

Completion in Book Department.

1056. In order to effect an agreement with the Consolidated Abstract, the statement of disbursers' accounts must be completed in the Book Department by entry in it of the amounts which pass into the accounts through the Exchange Account Abstract and transfers.

Exchange Account Abstract.

1057. Next below the amounts mentioned above, the totals of the items entering the accounts through the Exchange Account Abstract (Article 1151) should be entered.

Transfers.

1058. An abstract, in the following form, of the entries in the transfer abstract (Article 1092) must be drawn up at foot of that document:—

DEBITS.						Nature of heads:	CREDITS.					
A. Deductions from Receipts.			B. Additions to Disbursements.				C. Additions to Receipts.			D. Deductions from Disbursements.		
R	a.	p.	R	a.	p.		R	a.	p.	R	a.	p.
323	0	0	...	...	...	Revenue head	134	0	0	...	...	...
...	...	...	1,247	0	0	Service charges	...	...	...	721	0	0
...	...	...	1,117	0	0	Debt and other heads	1,832	0	0	...	...	...
323	0	0	2,364	0	0	TOTAL	1,966	0	0	721	0	0
			2,087	0	0	TOTAL DEBITS AND CREDITS				2,087	0	0

	R
Column C diminished by Column A	1,643
Column B diminished by Column D	1,643

1. The figures are inserted to show how the calculations are made. Those in the first three lines are taken, by totalling, from the transfer abstract; the fifth line is found, on each side, by adding the pair of figures in the fourth line, and must be agreed, before going further, with the totals of the transfer abstract; the figures in the sixth and seventh lines are brought out, by subtraction, from the fourth.

2. If there are any transfers of the kind mentioned in the note under Article 1084 (*deduct transfer under a remittance head*), the figures involved must be taken in columns A and D in the third line of this abstract.

1059. The figures in the last two lines (which will always be equal) will then be posted in the statement of disbursers' accounts against the head "Transfers."

Check of Totals.

1080. The form thus prepared brings together the aggregates of the month's receipts and payments with the opening and closing balances of all accounting officers, and so furnishes an effective check on the entries made in the Detail Books, and the totals of the Consolidated Abstract. The latter show the amounts received and paid *on* all *accounts*; the statement of disbursers' accounts, the amounts received and paid *by* all *accountants*. The grand totals of receipts and payments in both should therefore be equal.

Chapter 54.—Consolidation of Accounts.

Detail Book—	Consolidated Abstract—contd.
<i>Posting</i> 1061	<i>Despatch</i> 1068
<i>Checking</i> 1062	<i>March Accounts</i> 1069
<i>Closing the Detail Book</i> 1064	<i>Subsequent Entries</i> 1072
Consolidated Abstract—	<i>Prohibition of Alterations</i> . . 1074
<i>Form and Method of Posting</i> . . 1065	<i>Civil Account</i> 1075
<i>Closing the Abstract</i> 1067	<i>Finance and Revenue Accounts</i> . 1076

Detail Book.

Posting.

1061. The Detail Book is arranged in vertical columns, of which the first two columns on each folio or page show the period of account and the name of the district (or other) abstract, and the remaining columns the entries which appear in that abstract under each detailed head of account. The detail books will be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions; that is, each set or sets of detailed heads should be repeated on consecutive pages as often as may be necessary for recording the transactions of the whole year from April to March (final), and any additions or deductions consequent on journal entries. The detail books will thus show, in detail of Presidency Bank, Treasury and Departmental Accounts, the amount received and paid throughout the province under the several sections of each budget head, as well as all transactions under the various remittance and debt heads.

1. Thus, for instance, as regards "3. Land Revenue," the heads to be opened on the folios of the detail books will be all the minor heads subordinate to it, or as many of them as may be required in each province. Under each of these heads the detailed heads provided in the Budget and reproduced in the Classified Abstracts must appear, each in a separate column, such as salaries of Collectors, etc.

2. The heads in the detail book should follow the same order as those in the Classified Abstract, in order that the entries may be proved against each other; see Article 1065.

3. If a single page does not afford space for all the columns required to be opened under a minor head, a two-page opening should be assigned to it, or, if necessary, even two successive ones, a cross total being made in the first against each district and carried forward into the second.

4. The detail book should be bound up, at all events, at the end of the year; if they are not bound before being brought into use, sufficient sections, containing the pages assigned for the whole year to one or more major heads, should be securely stitched in covers of stout paper, labelled clearly on the outside. In the case of debt and remittance heads,* where there is nothing in the heading to distinguish the receipt from the payment side, the word 'Receipts,' or 'Payments,' as the case may be, should be written conspicuously at the top of each page.

Checking.

1062. When the postings under each head have been completed, the detailed items should be independently cast up across the page to the

total column of the detail book, without reference to the total already made in the Classified Abstract.

1063. The postings in the detail books should be independently checked with the entries in the Classified Abstracts, that is, both the postings of the detailed heads and the totals made under the last rule for minor heads. The person who checks the postings is required to put his initials on the face of the Classified Abstract; and, if all the entries of a month on one page of the detail book are posted by one man, and checked by one man, the poster and the checker severally may, with advantage, put their initials at foot of the page.

Closing the Detail Book.

1064. When the grand total of *cash* transactions under each head has been made in the detail book, then from the Abstract of Transfer Entries (see next Chapter) will be posted, for addition or deduction, as the case may be, under the various heads concerned, the outcome of all office adjustments so that the detail books will include monthly all transactions of whatever nature connected with receipts and payments that will eventually appear on the General Books. The closing entries of each month will thus be--

		Total of cash transactions	
Exchange Account Abstract			
Transfer entries.	Add		
	Deduct		
		GRAND TOTAL	
Add--Payments or receipts in previous months			
Progressive total from 1st April			

Consolidated Abstract.

Form and Method of Posting.

1065. (a) The next process is the preparation of the Consolidated Abstract of receipts and disbursements, of which a skeleton form is sub-

joined. It should be printed on medium size paper (17½ inches by 11 inches)—

HEADS OF DISBURSEMENTS.	CURRENT MONTH.		1ST APRIL TO DATE—MONTHS.	Budget Grant.
	Detailed entries.	Imperial and Provincial Minor Heads.	Imperial and Provincial Minor Heads.	
Brought forward—				
Detailed and minor head totals	234	120		
Postage charges	24			
Telegrams	15			
		273		
JAIL MANUFACTURES—				
Establishment	500			
Purchase of raw materials	1,600			
Miscellaneous	520			
		2,620		
TOTAL 193. LAW AND JUSTICE —JAILS.		2,413		
20. — POLICE.				
SUPERINTENDENCE.				
Inspector-General	2,500			
Carried forward—				
Detailed and minor head totals	2,500			

1. The figures are inserted to show the manner of carrying forward the totals. Under debt and remittance heads the form should be ruled so as to give one column for any details below ledger head, a second for the totals of ledger heads, and a third for the total of each group of ledger heads.

2. The column of grants must show the figures of the accepted budget estimate against such major and minor head, those of the major heads being entered in *red ink*.

(b) The heads in the Consolidated Abstract must be arranged in the exact order shown in Appendix P, without reference to their distribution between Imperial and Provincial. That distribution will be worked out in the manner laid down in Article 1356.

(c) Every head for which a column is provided in the detail book must also appear in the Consolidated Abstract, and against it will be entered the total of the month's entries, as there recorded. The totals of major heads will here be brought out for the first time. Progressive

totals of major and minor heads will be shown every month, those of detailed heads only for the months of November, March preliminary, and March final.

(d) At the end an abstract should be made of the Receipts and Disbursements by major heads during the month and to end of the month.

1066. As the transfers of each month are posted in the detail books without reference to the amount of the month's transactions under the detailed heads concerned, the result may be a *minus* entry, which will pass in red ink into the Consolidated Abstract and reduce the total of the minor head.

It may sometimes happen that the *minus* entry under a detailed head is so large as to exceed the aggregate of the *plus* entries for the current month under the other detailed heads subordinate to the same minor head. In this case the net entry for the minor head also will be a *minus* one in red ink both in the Consolidated Abstract and in the Ledger. In exceptional cases *minus* entries under a major head may appear in any month.

1. The old procedure, whereby *minus* entries against minor heads used to be posted as *plus* entries on the opposite side of the account, has been discontinued with effect from the accounts of April 1892.

Closing the Abstract.

1067. The totals of the receipts and payments will then be checked against the statement of disbursers' accounts (see Article 1060); and the general statement of account will be drawn up on the back of the disbursement section of the Consolidated Abstract as follows:—

Opening balance—		
Cash in treasuries	0 0 0	
Cash in transit	0 0 0	
	<hr/>	0 0 0
Receipts of the month as detailed within		0 0 0
	<hr/>	
	TOTAL	0 0 0
Charges of the month as detailed within		0 0 0
	<hr/>	
	BALANCE	0 0 0
Detail of Balance—		
Cash in treasuries	0 0 0	
Cash in transit, as per check register of		
Local Remittances	0 0 0	
	<hr/>	0 0 0

1. Any difference between the account balance shown in this abstract and the grand total of the provincial cash balance report should be explained in a note.

Despatch.

1068. The abstracts for November, March preliminary, and March final only need be despatched to the Comptroller General, the due dates of despatch being 31st December, 10th May, and 10th August, respectively. Those copies of abstracts need show only the progressive figures for the periods to which they pertain. The abstract for other months

must be completed punctually on or before the last day of the next month, and kept in the office; but it must be borne in mind that the abstracts are not on any account to be regarded as mere office drafts or compilations, as, for every month, they must be carefully drawn out, checked and signed, in exactly the same way as if they were sent on to the Central Office; and to prevent any oversight in this matter, a monthly certificate in the form prescribed in Article 1075 should be submitted to the Comptroller General.

1. The Government of India, when demanding such punctuality, presupposed the punctual submission of all Treasury accounts, and provided for the issue by Local Governments of stringent orders on the subject. The Accountant General should, therefore, bring to the notice of Local Government any instances in which his work is impeded by a want of attention to these orders.

2. If by reason of the distance of a Treasury, or difficulty of communication, or other cause, its accounts for any month be received so late that they cannot be included in the Consolidated Account without greatly delaying it, they should be kept back, note being made of the omitted accounts below the statement of account. When they are posted in the detail book and the statements of dis-bursers' accounts of the next month, note should be made against the entries that they refer to the month of ----; on no account may the figures of the two months be combined into a single set of entries, either in the detail book or in the statements of dis-bursers' accounts.

March Accounts.

1069. The abstract for March, as first made up for despatch on 10th May, is only a preliminary account, as the books remain open for adjustments and transfers until the 31st July; and on the 10th August a final account must be despatched. The preliminary account must be sent to the Comptroller General only, but of the final account a copy must also be sent to the Finance Secretary to the Government of India. Both in the preliminary and in the final account the year's total for each detailed head must be given. The final March account of the Comptroller, India Treasuries, should be despatched on the 1st of September.

1070. The books of the Military, the Marine, the Public Works, the Telegraph, and the Post Office Departments should be closed on the 15th July, by which date the Examiners of Public Works Accounts should have completely reconciled their accounts with those of the Civil Accountants General.

1071. On the 15th July, all Public Works Examiners should report to their Accountant General whether they have sent in their final accounts; and all other Non-Civil Account Officers should send a similar report to the Comptroller General. On the 10th August, each Civil Accountant General will report to the Comptroller General whether he has sent in his final account. If the account is not ready, the report should state exactly on what date it is believed that it will be ready.

Subsequent Entries.

1072. As the final accounts may be corrected by subsequent entries, their despatch should not be delayed merely by reason of their not being absolutely complete, but every endeavour should be made to incorporate in them all adjustments and corrections that can possibly be made by the date of despatch.

The adjustment of charges for Revenue Survey conducted by parties of the Survey of India (see Article 1163) should be left to be made under the orders of the Central Office.

1073. Correcting or additional entries made after the despatch of the final March account should be communicated to the Comptroller General on the 10th of September; if any are made after that date, they should be reported monthly on the 10th October, 10th November, and 15th December, after which no such entries can be made. An abstract should be sent with each batch of these entries on the prescribed dates. In the case of the Public Works Department, the entries made by Examiners should be forwarded through the Accountant General, Public Works Department, so that the latter may despatch them to the Comptroller General not later than the above-mentioned dates. In the event of the corrections affecting an account current head, the officer must obtain the assent of the other officer, and certify in the copy of the correcting entry sent to the Comptroller General that he has obtained it. All correcting or additional entries should be recorded by the despatching officer in a single statement, in which he should also include the entries made under instructions from the Central Office.

When communicating to Local Governments the corrections due to journal entries, a progressive account incorporating these entries should also be furnished.

1. For the preliminary account of March, the detail books will be dealt with as though no later accounts were submitted; an abstract of transfer entries will be prepared and the detail book entries completed in ink, but afterwards below the progressive total will be ruled lines for the exhibition of the effect of later adjustments for the final account of March (to be taken from an abstract of the later transfers), and correct totals for the month and for the year will be made below; subsequent or journal entries should be posted as *plus* or *minus* in red ink.

2. When the non receipt of Public Works or Forest Accounts or those of distant Treasuries is likely to cause serious difference between the preliminary and the final account, the fact should be noted on the abstract sent to the Comptroller General with a rough estimate of the total amounts of receipts and charges so excluded.

3. The reason why the adjustment was not effected before the closing of the final March accounts should be briefly stated against every journal entry.

Prohibition of Alterations.

1074. (a) No alteration can be made in the detail books or abstract of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one detailed column to another under the same head, or from one head to another, the necessary corrections should be made by a formal transfer entry (see Chapter 55).

(b) But if the amount involved does not exceed ten rupees, and affects only revenue or service heads, no formal transfer is necessary, and it is sufficient simply to make a note of the error against the original entry.

(c) If any error be detected after submission of the final account for March, it can only be adjusted by a journal entry, a copy of which should be submitted to the Comptroller General in the usual course for approval.

NOTE.—As the ledger contains minor heads only, corrections between detailed heads under the same minor head do not require to be made by journal entry.

A statement distributing the total credits under this head in the final Consolidated Abstract for March should be furnished in detail of the heads specified in Account No. 22 of the Finance and Revenue Accounts.

(5A) Tour Expenses.

A statement of Tour Expenses is required under the following details:—

Tour and extra allowance to clerks and servants.
Travelling allowances.
Special train.
Posting bullock train and railway train hire.
Purchase and repair of tents and camp.
Establishment and furniture.
Temporary establishment.
Miscellaneous.

(6) Marine Receipts and Charges.

The required details of Marine Receipts can be collected from the accounts; but under Charges it is necessary to show separately those on account of the establishment of each vessel, and likewise those for any port which has not a port fund; the tonnage and horse power of each vessel should be stated.

(7) Political Pensions.

Under Territorial and Political Pensions, a statement of actual charges should be given in the same detail as is shown in the printed "Civil Estimates."

(8) Cash Balances.

The statement, which shows the distribution of cash balances on the 31st March, separates (1) those in the Reserve Treasuries, (2) those in the custody of Presidency Banks, (3) those in custody of its branches, and (4) those in district treasuries; the balance in each at the beginning of the year and at the close of the year is shown, and likewise the number of treasuries of each class.

(9) Secretary of State's Bills.

* A statement is also required of the amount of Secretary of State's bills outstanding at the commencement of the year—amount drawn, amount discharged, and amount outstanding at the close of the year; the amount realized in sterling and the amount drawn for in rupees should in each case be given.

(10) Annuity recoveries from members of the Indian Civil Service.

An annual estimate should be forwarded to the Comptroller General not later than the 1st of November of the recoveries other than in cash, in the previous official year, effected from Indian Civil Servants on account of annuity deductions, but omitted from the accounts.

Too much time should not be given to the preparation of this estimate in order to arrive at the actual figure. An approximate estimate will suffice.

(11) *Exchange Compensation Allowance.*

A statement is required under Imperial and Provincial, showing the amount of exchange compensation allowance paid and debited in the accounts against each major head.

(12) *Stationery and Printing.*

Statements showing the value of stationery supplied and printing work done for the several departments of Government in the details shown in Accounts No. 46D and E of the Finance and Revenue Accounts should be prepared in accordance with the instructions contained in Comptroller General's letter No. 498-D., dated 7th June 1902, and submitted.

Chapter 55.--Transfer Entries.

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<i>Forms used</i>	1087	<i>Transfer Sections</i>	1094
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Object of Transfer.

1077. Transfer entries, that is, entries intended to transfer an item from one head of account to another, are necessary--

- (a) In order to correct an error of classification in the original accounts;

1. Sometimes it is more convenient to classify items wrongly at first and to make corrections by transfer entry than to classify them rightly from the beginning; for example, when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to neglect the distribution in the Classified Abstracts, and to make it upon the totals of the detail book.

- (b) In order to adjust, by debit or credit to its proper head, an item outstanding under a debt head;

- (c) In order to adjust inter-departmental and other transactions in which cash is not involved.

General Rules.

1078. On one of the sides of every transfer entry one ledger head only may be concerned, being debited for credit to sundry heads, or *vice versa*; debits may not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori*, the same entry may not contain independent corrections of two ledger heads; it may not debit A by credit to B, and again C by credit to D.

In a transfer entry all particulars to explain both the nature of the adjustment and (if it is a corrective transfer) the grounds of the correction must be clearly stated.

1079. Unforeseen adjustments should always be made as soon as the necessity for them is discovered; while, of adjustments periodically recurring, a list should be kept in order to ensure that they are neither neglected nor postponed. These should, as a rule, be made monthly; where this is really inconvenient, they may be postponed till the close of the quarter, though this course is objectionable, and should never be adopted without good reason. It will be well to communicate with any local department in order to arrange for frequent adjustments during the year; and if it be impossible before the close of the year to ascertain the exact amount of the transfer, it may be possible to make partial transfers at the close of each quarter.

1080. Annual transfers should, as a rule, be avoided. They are, however, allowed in the cases noted below :—

- (a) On account of lapsed bills and lapsed deposits.
- (b) On account of the Provincial portion of the charges for interest on Capital expenditure on Railways and Irrigation works.
- (c) On account of the cost of Stamps and Stationery supplied from Central stores to Provincial Governments.
- (d) On account of interest on the Provincial Loan Account.
- (e) On account of interest on Service Funds.
- (f) On account of interest on Savings Bank Deposits, including deposits in Post Office savings banks, Regimental savings banks, and State Railway provident institutions.
- (g) On account of expenditure incurred in the Survey of India Department for Local Governments.
- (h) On account of charges for stationery supplied to and printing done for the Postal and Telegraph Departments.
- (i) On account of the cost of the anti-rinderpest serum supplied from the Imperial Bacteriological Laboratory, Muktesar, to Provincial Governments.

1. The items (b) and (c) are adjusted at the end of the year by debit to the service head and credit to Exchange Account with the Government of India, the figures for interest charges being communicated to the Civil Accountant General by the Examiner of Public Works Accounts concerned, and the information regarding Stamps and Stationery being furnished in annual statements (due on 30th June) by the Controller of Printing, Stationery and Stamps, by whom the stores were supplied.

Correction of Accounts.

1081 (a) If an item which properly belongs to a revenue or service head is wrongly classified under another revenue or service head, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 1074, but, after the accounts are closed, no correction is admissible. This rule does not prohibit an increase of the Imperial share and decrease of the Provincial (*vice versa*) of Land Revenue, in adjustment of an erroneous distribution in a former year. If, however, the amount involved does not exceed ten rupees, no formal transfer is necessary, it being sufficient simply to make a note of the error against the original entry.

(b) An error which affects a debt or remittance head must be corrected by transfer, however old and however small it is. If the accounts of the year in which the error took place are not closed, the correction is made by removing the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then there are the following cases :—

- (1) Item taken to one debt or remittance head instead of another.—the correction will be made by transferring it from the one to the other.
- (2) Item credited to a debt or remittance head instead of to a revenue head, or debited to a debt or remittance head instead of to a service head,—the correction should be made

by transferring it to the head under which it should originally have appeared.

- (3) Item credited to a revenue head instead of to a debt or remittance head,—correction should be made by debiting refunds and crediting the proper head.
- (4) Item debited to a service head instead of to a debt or remittance head,—correction should be made by debiting the proper head and crediting "Recoveries of Service Payments," under XXV.—Miscellaneous.

(c) Contributions between Imperial and Provincial will be adjusted by transfer in the manner explained in Article 1364.

1082. (a) When a transfer entry is made on account of an error under a revenue or service head, the auditor should enter the amount in the District Classified Abstract in red ink, with a *minus* sign in the column of the month in which the error occurred and against the particular item from which it is transferred, while he will enter the amount with a *plus* sign in the column of the account month in which the transfer is made, quoting the number of the entry in a note at foot of the page. If, however, the error occurred under a debt head, the transfer will be made by new entries in the month of correction, and need not be noted against the original entry. In the case of important transfers, too, it would be well to note in red ink, across the original entry in the detail book, the month of its reversal, and across the correcting entry, the month of the original one, in order to facilitate future estimates by making it easy to work out the true total to any month.

1. The Superintendent who passes a transfer entry is responsible either for seeing that the proper note is made, if the document on which it is to be made is within his charge, or for giving notice of the entry to the Superintendent in whose charge the document is.

(b) In like manner, when an adjusting transfer brings in an item on the authority of a departmental account or other original document, the number of the transfer entry should be noted across the item in that original document. If the item thus brought into the accounts is an item of revenue or expenditure of any particular district, it should be entered in the Classified Abstract by a *plus* or *minus* correction in red ink and a reference to the transfer entry.

1. This does not affect the necessity of also noting on an Exchange Account the month's account which contains the answering entry.

2. When statements of revenue or charge in district detail are communicated, month by month, to the revenue controlling authority (Article 929), particulars of the correcting transfers made in the month's accounts should be given at foot.

3. When a transfer entry affects an item of receipt or expenditure of any particular district, a note to the effect that the necessary correction has been made in the District Classified Abstract should be given by the Superintendent of the Treasury Account Section, and the Superintendent, Book Section, should refuse to receive any entry affecting district figures from any section of the office without such note. The note should be printed on the transfer entry or transfer sheet, and should be struck out when not required.

Outline of Procedure.

1083. A correction by a transfer entry may be proposed by any section of the office, and should be accepted by the Superintendent of the Book Section, if full particulars are given and there is nothing

unusual or objectionable in the entry; in any other case he should require the section proposing the transfer to supply defects, and, if necessary, to withdraw, or obtain the confirmation of a Gazetted Officer to the proposed entry. But he should always refuse to receive vouchers or other documents in support of an entry; their proper place is with the record of the division which is responsible for the correction, and it will be difficult to bind up the transfer entries if mixed with other documents of various sizes and shapes.

1. Any delay by the Book Section in taking over or else rejecting such entries should be reported.

2. In some offices the transfer book is kept in the Compilation Section; in such cases the word *Compilation* should be read for the word *Book* throughout this Chapter.

1084. (a) For deduction from the separate transfer entries of all sections the addition or deduction which should be posted in the detail books, two plans have been sanctioned, which are described in full below (Articles 1087 and 1093). The final outcome of each plan is an abstract showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits being necessarily equal.

(b) In the case of revenue and service heads, it is the net outcome of the transfer entries against each, *i.e.*, the balance of the head's account in the transfer book ledger, which appears as a debit or credit in the abstract; but in the case of debt or remittance heads, the gross credit and the gross debit will both appear in the abstract,—the former in the receipt part, the latter in the disbursement part, as these heads have answering accounts on both sides.

(c) Although alternative plans of procedure have been sanctioned, the particular plan which has been adopted and is in force must be adhered to, and may not be altered without the permission of the Comptroller General.

1. When large transfers are made from one debt head to another, in order to correct the original classification in the accounts, the correction should always, if possible, be made by a deduct entry against the original debit or credit so as to prevent exaggeration of the transactions in the accounts. The principle of this note applies to all analogous cases of original transactions.

1085. A transfer entry number book is required to be kept up in each Audit Section for entry in brief but clear monthly detail of each transfer which affects district results. This book should comprise not only the entries originating in the Audit Sections, but those also which are framed elsewhere, and should be a complete permanent record in each Audit Section of the entire body of entries which flow into the accounts in district detail after the District Abstracts have been closed. It should be certified by the Superintendent, Audit Section, for each entry he receives, by the Superintendent of other sections for the transfers they have proposed, and a column should be reserved for district auditor's certificates of note or posting of each entry on the face of the Classified District Abstract. The Superintendent of each Audit Section will check the number book entries with the postings made on the Classified District Abstract, and note the fact of check and agreement at foot of the number book, which will then be placed before the Gazetted Officer for monthly inspection.

Posting in Detail Book.

1086. From the transfer abstract the figures will be posted in the corresponding columns of the detail book, immediately under the total of cash transactions, see Article 1064. The debits to a service head of receipts, and credits to a service head of charge, will appear in the "deduct" line, but all other entries (with the exception of the kind mentioned in the note under Article 1084) are entries of addition and will appear in the "add" line.

Detailed Procedure—First Plan.

Forms used.

1087. Under the first sanctioned plan of procedure, the forms to be prepared are—

1. Forms of separate entries (Form 146).
2. Index of transfer entries (Form 147).
3. Transfer book ledger (Form 148).
4. Abstract of transfer entries (Form 149).

At the commencement of the year a file book should also be prepared (into which to paste the entries), and some numbered pages of blank index forms inserted at the commencement.

1. If the first file becomes too large for convenient use, a second file book (with index) may be commenced from a convenient date, any blank space on the old index being cancelled by cross lines under the initials of the Superintendent; but, if possible, the two sections should be bound together at the end of the year, and the series of transfer numbers must be continuous for the year.

Separate Entries.

1088. As soon as any correction or adjustment becomes necessary, the officer who proposes it should fill up a separate entry (Form 146).

Index Register and Ledger.

1089. After procuring the signature of the Superintendent of the Book Section, the clerk or messenger of the section which makes the transfer will hand the entry to the transfer-book-keeper, who, on the authority of that signature, will proceed to bring it on his index register (Form 147). He should first fill up number and date in the heading and make the requisite entries in the index. The requisite ledger entries should then be made, and certified in the proper spaces of the entry, and thereafter the entry itself should be pasted, in continuation of those already received, in the file.

1. The section which makes the transfers is only cleared of its responsibility when it has obtained the receipt of the Book Section on the transfer entry number-book (Article 1085). The Book Section should never, on any pretext, allow an entry, whether of its own or of another section, to leave its custody after numbering it in its own series; if it be necessary to notify any transfer to another section, the entry may be shown before it is numbered by the Book Section, or may be notified by a copy of the entry.

2. The Superintendent of the Book Section should examine the file daily, to see that no entries in the index are unsupported by their corresponding entry pasted in the file, and he should also keep up a constant comparison of the original entries with the transfer-book ledger, in order to prevent the clerk in charge from marking off an item which he has not posted.

1090. The transfer-book ledger (Form 148) should be bound at the commencement of the year, and the headings filled in. It will not be necessary to provide even for all minor heads; the book of the last year should be examined, and a page or more set apart in the current year's book for each minor head and for each detailed head under which transfers have been made in the past year; these should be all arranged, without gaps, in the order in which they appear in the Consolidated Abstract, and blank pages, numbered in continuation, should be provided to which these accounts may be carried in case of need, and on which any new ones may be opened.

1. In the transfer-book ledger the first column will show the month through the accounts of which the correction is passed, not the date of the transfer entry, for which the number entered in the next column provides sufficient identification; the column headed "district" provides for entry of the name of the district or the department in whose account the original error appeared, if it be thought desirable to record it with a view to future returns.

2. Omission of the column of "district" may give space for double columns; the bulk of the ledger may thus be reduced; but, though the two columns may be assigned to two detailed heads under the same minor head, it is not desirable to have two minor heads on the same page.

3. If the account of head in the ledger fill the whole space provided for it, and be therefore carried to another page, the column headed *district* on the old page should be closed with the words "carried to page-;" and similarly should be opened on the new with the words "brought from page-;" if a new account be opened, reference should be given to it by a note in the margin of the last preceding head, or by a slip grafted in. An index at the beginning of the ledger will thus be unnecessary.

Closing of Transfers.

1091. As soon as the last Classified Abstract for a month is received from the Treasury Account Department, the transfer-book must be closed, a line should be drawn across the index, and each account closed in the ledger.

Abstract.

1092. The abstract should then be prepared in Form 149, in which all the Revenue heads. Service heads and then the Debt and Remittance heads should appear in their serial order. After the two sides are separately totalled and found equal, and the abstract drawn up at foot as prescribed in Article 1058, the abstract should be laid before the Accountant General with the file of original entries (for reference in case of necessity); after being passed by him, it should be made over to the detail book posters. After being posted and returned, it should be pasted in the file of transfer entries after the last entry which is included in it; a guide mark pasted to its edge and bearing the name of the month will be found to facilitate future reference.

Detailed Procedure—Second Plan.

Forms used.

1093. Under the second plan of transfer only two forms are used—

(1) Sheets on which the transfers may be continuously posted. These sheets may, with advantage, be of the same size as the District Classified

sion which makes it, and in case of need by a **Gazetted Officer**, and a line should be drawn across the middle space after each entry.

1. The quotation of a transfer entry should be the distinctive letter of the section in which it is entered, and the number it bears in that section.

Transfer Abstract.

1096. When one of these sections is received in the Book Section, the Superintendent should examine it, and either initial it as authority for the poster, or send it back to the division concerned, requiring it to amend or withdraw any entry, or to obtain the signature of a **Gazetted Officer** to the entry challenged. The poster on receiving the new section, initialled by his own Superintendent, will surrender the other, and proceed to post the entries, that is, the figures only, and not the explanation, in the abstract. Each item, both debit and credit, in each entry should be separately posted in the debit or credit column to the left against the heads affected; note should be made against each item of the number of the entry in which it is included, and if it be desired, the district (or the departmental account) to which the entry pertains may be entered.

If the space provided for a head be insufficient, a note in the margin will carry the eye to the place where the entries are continued, which may, with convenience, be after all the usual heads; but a little foresight would avoid this necessity, and would be well expended. Similarly, if a transfer be made under a head not commonly affected, and therefore not prepared for, a note in the margin below the last preceding head will refer the detail book poster to the place where it will be found.

1097. Immediately on the return of a section from the Book Section, the Superintendent of the section which makes the transfer must examine each entry to see that the word "posted" is written across it with the initials of the poster, and that each of the items of which it is composed is marked off.

Closing the Abstract.

1098. The transfer book will ordinarily be closed as soon as the last Classified Abstract of the month is sent in, and then each Superintendent will total both sides of each of his sections, agree these totals, and sign each. The abstract will be closed by totalling, under each head, the figures in the columns on the left, and carrying into the columns on the right, the balance in the case of revenue and service heads, and the totals (except as stated in the note under Article 1084) in the case of debt and remittance heads.

1099. The abstract will be proved by agreement between the totals of each pair of columns and agreement of the totals of the left-hand pair with the sum of the totals of the divisional sections. The abstract should then be laid before the Accountant General, for signature, with the transfer sections (for reference in case of necessity). When the abstract has been passed by the Accountant General, the detail books should be posted from the columns on the right, the poster ticking each entry as he posts it.

1100. At the end of the year the sections of each division will be brought together, and all will be bound in one volume, which will be closed by the abstracts arranged in order of the months.

Chapter 56.—Accounts with other Departments: General Rules.

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Explanations.

1101. An Account Current purports to be an extract from the books of the officer who despatches it, and to show the amounts he has passed to debit or credit of the other party to the account, with any necessary explanations of the credits, and with documents supporting the debits.

1102. These accounts are of two kinds,—the first are accounts current with Foreign States, or other independent bodies, which are of the nature of advance accounts, and can be settled only by actual recovery of the net debit or payment of the net credit. The second are those maintained with offices and departments whose accounts come within the same system of account: these are “Exchange” Accounts Current; in them no actual recovery is required, but the debit in A’s account with B is, on the Central books, set against the credit in B’s account with A, and the adjustment is complete to the extent to which the debits on one set of accounts correspond with the credits on the other.

1. As an account current is an extract from books which are only posted monthly, it is evident that an account current can only be sent monthly, and that supplementary statements of omitted credits or debits are impossible; any errors necessitate debits or credits to other heads, and so must be corrected in the accounts of other months. The account current of March is an exception; here the preliminary account reports the effect of all transactions known up to the date of despatch of the preliminary Consolidated Abstract, whereas the final shows the effect of all which were afterwards brought into the same year’s accounts and especially includes the answers to the preliminary inward accounts.

2. The total credits and debits in an account current must correspond with the entries in the Consolidated Abstract and the Ledger. On no pretence whatever should any difference be allowed.

1103. The routine of an Exchange Account current is as follows: A, in his accounts, debits a certain charge to “Account current between A and B,” and sends an extract from his accounts, including this charge, to B; B, accepting the charge, debits it to its proper head by credit to “Account current between A and B,” and sends an account, including this credit, to A; no further entries in account are required to complete the transaction. But if A, after debiting B, discovers that the charge should be debited elsewhere, he will, in his next account, debit the proper account by credit to account current between A and B, thus cancelling the original debit raised by him. It may happen that B may

credit A in the same month in which A debits B. In this case the two original entries will answer each other, and no further adjustment will be required.

NOTE.—Net-payments only should be entered in Exchange Accounts. But debits passed on to Colonial Governments should always be gross, including Income-tax and Fund deductions.

Definitions.

1104. An original entry is one in connection with which cash is either received or paid, or for which a transfer adjustment is made on account of stores or labour supplied, and may also be a write-back. A responding entry is a response to an original entry and may also be a write-back.

Restrictions.

1105. To lessen the number of entries in Exchange Accounts Current it has been arranged that all Imperial and Provincial receipts shall be brought to account finally in the province where they are paid into the Treasury, and that all Imperial and Provincial charges in the Civil Department shall ordinarily be so treated whenever the effect of their transfer through the Exchange Accounts would only be a transfer of the charges from one province to another under the same major head. To avoid disturbance of the Estimates, however, transactions of unusual magnitude will be dealt with on their merits; thus, all Tour and other charges of His Excellency the Governor General, wherever they are incurred, are finally adjusted in the books of the Comptroller, India Treasuries, as the charges of the Yarkand Mission were adjusted in those of the Accountant General, Punjab.

1. Receipts on account of Baragora salt are finally adjusted in the accounts of the Accountant General, Bombay. Credits on this account, in the accounts of other Accountants General and Comptrollers (Article 425A), should therefore be passed on to the Accountant General, Bombay, through the Exchange Accounts, a monthly schedule showing the details of these receipts being sent to the Accountant General, Bombay, in anticipation of the Exchange Accounts on the 10th of the month following that to which it relates. On receipt of these schedules, the Accountant General, Bombay, adjusts the receipts as salt revenue in the accounts of the month to which they relate by debit to the provinces concerned in anticipation of the receipt of their Exchange Accounts. The Accountant General, Bombay, also furnishes the Chief Account Officer of Customs, Salt and Opium, Bombay, with a consolidated monthly statement showing in detail all the receipts on account of Baragora salt brought to credit in his books during the month.

2. Many charges, debitable to service heads, are adjusted in the books of the Comptroller, India Treasuries. (See Chapter 58.)

3. The payment of the outturn certificate of the Bullion value of cut coins remitted by Railway Companies to the Mint (see Article 590A) will be debited by the disbursing Accountant General, in his Exchange Account with the Comptroller, India Treasuries, or the Accountant General, Bombay, according as the certificate is issued by the Mint Master, Calcutta or Bombay.

The Comptroller, India Treasuries, or the Accountant General, Bombay, will adjust the payment to the head "Mint Remittances" to which head of account will also be adjusted the remittances received by the Mint Master.

4. Payments made in other provinces on account of passage, including Railway warrant of Burma and Assam Military Policemen, are, as a special case, finally adjusted on the Burma and Assam Books.

5. Charges for supplies made from jails of one province to those of another may be passed through the Exchange Account.

6. The Director of the Bombay Bacteriological Laboratory is authorised to recover from other provinces the charges on account of Dr. Maynard's apparatus obtained by him for the use of laboratories in those provinces.

7. The rules regarding prohibition of inter-provincial adjustments do not apply in respect of expenditure on the diplomatic and consular services in Persia. Arrear payments on account of Persia, if made from a Treasury other than those under the audit of the Comptroller, India Treasuries, will be passed on to him. The Comptroller, India Treasuries, will similarly pass on to the Accountant General concerned all arrear charges on account of Indian Service if paid from any of the Persian Treasuries.

Inter-departmental Adjustments.

1106. The rules regulating the conditions under which one department of the public service may charge another department for services rendered, or for articles supplied to it, are laid down in Articles 95 and 96.

1107. In cases of service rendered or stores supplied by one department to another for which adjustment in account is permitted, the supplying department should take credit in its accounts by debit to the department supplied. The debit should be at once accepted in the account of the latter and adjusted to its proper head of account.

1108. The adjustment of supplies by the Military and Public Works Departments will be made by the Civil Accountant General concerned, on receipt of the Exchange Accounts from those departments for the month in which the transactions are recorded; similarly, the adjustment of supplies by the Mathematical Instrument and Survey Departments will be made by the Account Office concerned on receipt of the Exchange Accounts from the Comptroller, India Treasuries, and the same procedure applies when stores or instruments are returned.

Responsibility for Adjustment.

1109. When a charge is paid in one department, and passed on in account current to be adjusted in another, the paying department is responsible that it obtains a voucher which is correct in point of form, and sets forth the charge with sufficient detail and clearness, and that the calculations in the bill are arithmetically correct. The adjusting department is responsible for auditing the charge as a sufficient and proper one with reference to the authority which sanctions it, but it is not necessary for it to arithmetically examine the vouchers.

1. In a few cases, for convenience, the audit of charges is effected by the department which does not adjust the charge. Charges incurred in the Marine, Civil, Public Works, Telegraph, Railway, Postal, and other Departments on account of a Field Service Force come under this exception.

1110. The adjusting department may not reject an item because the voucher is not in order, or even is altogether wanting; it should be accepted and adjusted, but placed under objection. The chief question for the Examiner is: Does the entry properly belong to the accounts of this office? and if, on the face of the account, he cannot say that the item is not adjustable in the books of his province, he will accept it and adjust it against the proper service head; though if it be imperfectly vouched or described, or seem rather to belong to another province, he will enter it in the outgoing objection statement, as prescribed

in Article 1153, or, if necessary, the disbursing officer may be addressed direct.

1111. If, as in the case of supplies received from another department, the admissibility of the item depends upon the authority possessed by the officer at whose instance the supplies have been received, the charge, though adjusted against its proper service head as one which has actually occurred, should be examined with reference to the authority or sanction required, and, if necessary, placed under objection in the same way as if the charge had been met by an actual payment by the officer concerned.

1. It is a matter of office arrangement whether the examination of the vouchers, so far as prescribed in the last two rules, should be carried out by the Account-current Department, or whether such vouchers as are assignable to particular districts or other sections of audit should be transferred for disposal to the Audit Department. But in the latter case the individual responsibility, in the sense of Chapter 34, should be left with the Account-current Department.

2. Charges on account of subscriptions to newspapers and periodicals supplied by the Controller of Printing and Stationery, Calcutta, are audited half-yearly on behalf of the Comptroller General under paragraph 3, clause VII of the Financial Resolution No. 5967, dated 1st November 1893, of the Government of India. Debits on account of these charges should therefore be accepted without raising any questions of audit. All questions regarding irregularities in supply complained of by the officer supplied should be settled by direct correspondence between him and the Controller of Printing and Stationery.

List of Authorised Exchange Accounts.

1112. The following is a list of authorised Exchange Accounts current:—

- Each Civil Accountant General, with each other Civil Accountant General.
- Each Civil Accountant General, with Examiner, Public Works Accounts, according to list annexed to Chapter 60.
- Each Civil Accountant General, with each Controller of Military Accounts, Controller of Military Supply Accounts and Deputy Controller in Independent charge.
- Each Civil Accountant General, with the Accountant General, Post Office and Telegraphs.
- Each Civil Accountant General, with Controller of Marine Accounts.
- Each Controller of Military Accounts, Controller of Military Supply Accounts and Deputy Controller in Independent charge, with each other Controller of Military Accounts.

Central Adjusting Account.

List of Accounts.

1113. Exchange Accounts between the departments noted below have been stopped with effect from the beginning of the year 1882-83, and all debits and credits arising between them are now adjusted through the Central Adjusting Account. The Comptroller General watches the adjustment of the transactions under the head and takes the necessary steps for the settlement of all outstandings under it.

- | | |
|--|--|
| Between Military and Public Works. | Between Railways and Post Office and Telegraphs. |
| Between Military and Post Office and Telegraphs. | Between Public Works and Marine. |
| Between Military and Marine. | Between Marine and Post Office. |
| | Between Marine and Telegraph. |

Procedure of Original Officer.

1114. When an Account Officer finds in his accounts an item which he can dispose of only by passing it on to an Account Officer of a department with which he does not exchange accounts, he will debit or credit the amount to special head called "Central Adjusting Account: Original items." He should enter the credits and debits in two distinct schedules (Form 150), numbering the items consecutively in one series, the credits of each month first and then the debits of that month in continuation, and send these schedules to the Comptroller General. He should at the same time send extracts (Form 151) from these schedules with the supporting vouchers and other documents direct to the officers concerned who have to respond to the credits and debits. The numbers of the items in the extracts should be the same as those entered against them in the schedules sent to the Comptroller General, and should not form a separate series for each officer. The totals of the original and responding credits and debits should be shown separately in the monthly accounts rendered by the officer, and care should be taken that the totals of the schedules sent to the Comptroller General correspond with the entries in the monthly accounts.

1. No original entry may be written back without the prior consent of the responding party, and the number and date of his letter consenting to the write back should be quoted against the entry in the responding schedule.

2. No write-back can be made by a *minus* entry; it should appear as a responding item, full details of the original entry being given.

Procedure of Responding Officer.

1115. The responding officer should, on receipt of the extracts from the schedules of original items (Article 1114).—

(1) accept the debit or credit, and bring it upon his account by credit or debit to "Central Adjusting Account: Responding items;" or, not accepting it, should

(2) enter into a correspondence with the original officer, with a view to the settlement of it. In such a case, within three months, either—

(a) an agreement must be come to by accepting it after explanation or by making the original officer write it back;

(b) or the matter must be referred to the Comptroller General for his decision as to which officer should adjust the item.

On no account should an item remain under objection for more than three months from the date of receipt of the extract from the schedule which included it.

1116. Each item should be disposed of as a whole, and may not be partly accepted and partly rejected. This is necessary to prevent confusion. Thus, if, as the result of correspondence, it is agreed that the responding officer shall accept part, and the original officer write-back the rest, then the course to be followed is that the responding officer shall adjust the whole of the item, and re-debit or re-credit the balance to the original officer, in the same way as if it were an entirely new item.

In this case a remark to the effect "agreed to in original officer's No. dated _____," should be entered in the schedule against the re-debit or re-credit.

NOTE.—When it becomes necessary to write-back an item already responded to, the responding officer should debit or credit the amount as an original item as if it were an entirely new item.

1117. The responding officer will, after the close of his accounts for a month, enter all his responding credits and debits under "Central Adjusting Account" in two distinct schedules (Form 152), and send them to the Comptroller General, together with his schedules of original items.

1. The greatest care is required in filling up the references to the original items in the responding schedules.

2. No amount should be credited in expectation of a debit being raised, *i.e.*, no credit should be given in anticipation of an original debit.

3. As an exception to the general rule, the response in the Western Circle Military Accounts on account of payments into the military chests at Mhow and Neemuch and to the Military Department by the Postal Department may be made prior to receipt of the schedules from the original officer. Credits are afforded also to several Railways by the Postal Department in anticipation of original debits for the service charges.

Reference to Comptroller General.

1118. When a reference to the Comptroller General is necessary under Article 1115, the responding officer should send copies of the correspondence to the Comptroller General, who, after consideration of it, will pass an order, directing the acceptance of the item by the responding officer, or its write-back by the original officer.

1. In the case of the responding officer belonging to the Public Works Department, the correspondence should be sent through the Accountant General of that Department.

1119. It must be understood that an order under Article 1118 is to be carried out at once and without remonstrance. At the same time such an order need not be regarded as closing the case; its purport is merely that, pending further correspondence which may be necessary to settle the case, the item is to be removed from the outstandings of the clearing account, and borne upon the account of one of the two officers concerned. An officer who objects to the mode of adjustment adopted can, after having made the adjustment, re-state his case, in order that it may be more fully considered. But it is best that an item should not remain altogether out of account, pending settlement of a doubt as to where it should be accounted for.

1120. Every endeavour should be made to complete the adjustment of the account before the closing of each year's books.

Due Date.

1121. The periods allowed for the completion and despatch of the Central Adjusting Accounts after close of the month to which they refer are as follows:—

Military Department	67 days.
Public Works Department	2 months.
Post Office and Telegraphs	55 days.

1122. Each officer should be careful to see that all his four schedules (two for original and two for responding items) for a particular month are sent to the Comptroller General together. If in any month any one or more of these schedules happen to be blank, the blank schedules must nevertheless be sent to assure the Comptroller General that there has been no omission.

Foreign Remittance Adjusting Account.

1123. An adjusting account has also been opened upon the Central books of the Comptroller General for the adjustment of cash remittances made by one Civil Accountant General to a Treasury which renders accounts to another Accountant General. Such items are not to be debited and credited through the ordinary Exchange Account current, but are charged off finally under the head "Foreign Remittances" subordinate to "Remittances adjusted on the Central Books." (See Articles 1133 to 1135 and foot-note to the form.)

1124—1128. Cancelled.

Final Exchange Account.

1129. Every effort should be made to clear the Exchange Account items within the year of account. The objection statements (Article 1153) must be despatched promptly after receipt of the preliminary account of March, and the objections must be promptly answered: any new items which may come to light should be made the subject of correspondence; but no Accountant General may make an adjusting entry on account of an item mentioned in correspondence, in anticipation of its appearance in an Exchange Account, unless the other officer states distinctly that it will appear in his account. The final Exchange Account need not detail the items of the preliminary account, but must open with its gross debit and gross credit.

1130. The preliminary March Accounts should be despatched on the same dates as are prescribed for other months, and the transactions should be completely adjusted by the 15th of July, on which date the Railway Examiners should despatch their final March Accounts, without waiting for the receipt of any final March Account from any other officer; and the same rule will apply to the Controllers of Military Accounts, the Deputy Controllers in Independent charge, the Controller of Marine Accounts, and the Accountant General, Post Office and Telegraphs. The final accounts of these departmental officers with each other should include responding entries only, and no original entries, except with the consent of the other party to the account: but in their final account with Civil Accountants General original entries may, if necessary, be included. The final March Accounts of Civil Accountants General should be despatched on the 10th August, except in the case of India, which may despatch its Exchange Accounts on the 1st September, and these accounts, except those with India, should not include any but responding entries, or entries mutually agreed on.

1181. As Forest debits for the month of March to the Public Works Department are not likely to come in time for the March Preliminary Account, the Examiner should be advised of them immediately upon receipt of the March Forest Account, and requested to respond *in his final* account of March.

Chapter 57.—Exchange Accounts.

Form of Account	1133	Advance and Suspense Items	1155
Due Date	1138	Progress Register	1156
Disposal of Account	1139	Classification of Civil Exchange	
Objections	1153	Accounts	Annexure A

1132. The instructions in this Chapter relate primarily to the procedure observed in the Civil Account Offices in respect to accounts exchanged with other Civil Accountants General; but they apply generally to the treatment of Exchange Accounts in other departments also.

Form of Account.

1133. An Exchange Account contains two kinds of items, *viz.* :—

- 1st.*—Transactions of which the officer receiving the account obtains information through another part of his accounts also, *e.g.*, a remittance of money by one accounting officer to a Treasury subordinate to another; cheques drawn by Public Works and Military Departments on Civil Treasuries, payments into Treasuries by accounting officers of these departments. The special arrangements for "Foreign Remittance" have practically superseded heads I and II in accounts between Civil and Civil, except in the case of opium remittances. (See Chapter 56, Article 1123.)
- 2nd.*—Transactions of which the officer receiving the account gets no information, except through it, and which he has therefore to deal with when he receives it, *e.g.*, payments and receipts by one Accountant General on account of another, which the latter must, on receipt of the Exchange Accounts, bring within his own accounts.

1134. A Civil Exchange Account, therefore, is classified under four chief heads (though heads I and II exist only in the case of Bengal and the United Provinces of Agra and Oudh for opium remittances) as follows (taking, by way of example, the account between Bengal and the United Provinces of Agra and Oudh):—

Of the first kind—REMITTANCES TO BENGAL FROM THE UNITED PROVINCES OF AGRA AND OUDH.

• REMITTANCES TO THE UNITED PROVINCES OF AGRA AND OUDH FROM BENGAL.

Of the second kind—ITEMS ADJUSTABLE BY BENGAL.

ITEMS ADJUSTABLE BY THE UNITED PROVINCES OF AGRA AND OUDH.

For further classification see Annexure A.

1. The heading or name of each Exchange Account is fixed, and remains the same whether it appears on the books of one party to the account or on those of the other party; thus the account which is exchanged between the Comptroller, India Treasuries, and the Accountant General, Bombay, is called "Exchange Account between India and Bombay," and never "Exchange Account between Bombay and India;" the India side is the *first side* of the account and the Bombay side the *second side*.

1135. Every Exchange Account will be in the following form, and should be printed on foolscap paper, the example taken being that of the outward account from the United Provinces of Agra and Oudh to Bengal.

Exchange Account between Bengal and the United Provinces of Agra and Oudh for the month of

<i>United Provinces side.</i>	Receipts.	Outgoings.
Opening balance, reckoning from April 1st		
I.—Remittances* to Bengal from the United Provinces (Schedules A and B).		
II.—Remittances* to the United Provinces from Bengal		
III.—Items adjustable by Bengal (Schedules C and D)		
IV.—Items adjustable by the United Provinces		
TOTAL		
Balance carried forward to next account		
GRAND TOTAL		

* These heads are only for remittances between the Opium Department and the United Provinces Treasuries.

1136. There will be four schedules attached to each Exchange Account, namely:—

- A.—Schedule giving details of debits under head I or II (as the case may be), viz., remittances to the officer receiving the account.
- B.—Schedule of credits under head I or II (which would, for the most part, be writes back of debits).
- C.—Schedule of debits under head III or IV (as the case may be), items adjustable by the officer receiving the account.
- D.—Schedule of credits under head III or IV.

1. Head IV in this case contains the adjustments made by the United Provinces of items which, in the first side of the account, namely, the inward account from Bengal, are entered under IV—items adjustable by the United Provinces; and as the Accountant General, United Provinces, has the entire responsibility for adjustment (see beneath), there is no occasion for giving details.

2. Writes-back of debits or credits made in a former month under head III will of course be made under head III.

1137. The following form is prescribed for Schedules A, B, C and D, the items being arranged under the classification set forth in the annexure:—

A.—Debits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of , under "Remittances to Bengal."

No. of voucher.	REMITTED.		Amount.	NOTE OF POSTING IN REGISTER (ARTICLE 1142) OF RECEIVING OFFICE.	
	From	To		No. of credit against which it is posted.	Amount posted.

B.—Credits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of , under "Remittances to Bengal."

[Form similar to A.]

C.—Debits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of , to be adjusted by Bengal.

No. of Voucher or List.	PARTICULARS.	Amount.	MEMO. OF ADJUSTMENT TO BE FILLED UP IN RECEIVING OFFICE.	
			Month and any other particulars.	Amount adjusted.

D.—Credits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of , to be adjusted by Bengal.

[Form similar to C.]

Due Date.

1138. The due date for the despatch of the Exchange Account with India is the last day of the next month, and of other Exchange Accounts, the 10th of the second month after the month for which the transactions are reported; but the final Exchange Account for March is due on 10th August, except in the case of India, which may despatch its Exchange Accounts on 1st September. Adjustments made after the despatch of the final accounts for March are communicated to the officers concerned by means of supplementary Exchange Accounts. The last of these supplementary Exchange Accounts should be despatched not later than the 10th of February. Before despatch, the account should be examined by the Superintendent who must see that the figures answer to those in the books, that all necessary explanations are given, and that all documents are attached, or their absence explained and the necessary action taken.

- (2) that the total in the objection book under "Items rejected" corresponds with the total of the first column of "Balance;"
- (3) that *minus* debits or credits are posted in the second column of "Balance" and on the opposite side of the adjustment register. Such entries may appear only in the Public Works Accounts.

1149. The Superintendent should then write the words "disposed of" with his initials on the inward account and file it. Care must be taken not to make any adjustment from the account itself, but only from the adjustment registers, and no other document.

1150. An arrear adjustment, that is, an adjustment of an item rejected upon or outstanding from a previous account, should be entered in the register, in continuation of and below the total of the current month's adjustments, the name of the month in which it originally appeared being noted in the first column.

1151. The grand total of the register will then be made and the amounts entered in the column "Adjusted" will be posted into the Exchange Account Abstract by each adjuster. When there is more than one amount under the same detailed head, the figures should first be posted at foot of the abstract and the total only entered against the head in the body of the abstract. For this purpose as much space must be left at foot of each page of this abstract as there is in the District Classified Abstract.

1152. The Exchange Account Abstract will be totalled and made over to the Compilation Department when all the Exchange Account adjustments of the month have been posted in it and examined.

Objections.

1153. Every item which is not finally disposed of will be entered in an objection statement and objection book, the former being similar in form to that prescribed in Chapter 47, but, instead of the six money columns for items under objection, it will contain four, *viz.*, for debits and credits under the two heads, "Items accepted but awaiting clearance," and "Items rejected."

1. The debit items should be entered first and after them the credit items.

1154. An adjustment register, corresponding to the objection book, will be kept and worked on the plan described in Chapter 47. (See Form 153.)

Advance and Suspense Items.

1155. No "advance recoverable" or other "suspense" item should be left outstanding under the Exchange Account, pending recovery. It should be adjusted to the appropriate *debt* head and must be entered in the objection book of the district concerned (*see* Articles 977 and 980). If any such item is not assignable to a particular district or districts, it should be taken into the head-quarters objection book.

Progress Register.

1156. The progress of the adjustment of each Exchange Account will be watched by means of a register in the following form, in which the monthly totals of the prescribed heads will be entered separately for the inward and the outward accounts. The outward figures will be entered first for the twelve months and for March final, and the inward figures will be similarly entered below them. Annual totals will be made of all the eight columns separately for the inward and the outward accounts and grand totals of the two made with opening and closing balances.

Progress Register of Account Current with——— for 191 -1 .

Credits.

Debits.

I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjustable by this Province.	IV.—Items adjustable by—	TOTAL.	MONTHS	I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjustable by this Province.	IV.—Items adjustable by—	TOTAL.
					Outward Accounts					
					April					
					May					
									
					March Preliminary					
					.. Final					
					TOTAL					
					Inward Accounts					
					April					
					May					
									
					March Preliminary					
					.. Final					
					TOTAL					
					Opening Balance .					
					Closing Balance .					
					GRAND TOTAL.					

1. In respect of headings I and II, the inward and the outward account of the same month should nearly respond, and a balance made up after any month will show the outstandings.

2. The Accountant General should test the progress of the adjustment of the items for which he is responsible in this way. In respect of these items the outward of May should respond to the inward of April, and a balance made up after any month will show the outstanding. There will be no figure in this column in the "outward" of April, as at that time items adjustable by "this office" will go in the final of March of the previous year.

1157. After the March final has been despatched, an annual consolidated Abstract of the Progress Register prescribed in the preceding Article will be sent to the Comptroller General and to the other party to the account in the following form with detailed explanation of the balance outstanding under I and III or II and IV, as the case may be. A revised statement in the same form should also be sent when the books are finally closed after the Comptroller General's sanction to the journal entries.

HEAD OF CLASSIFICATION.	Balance of outstandings from last year + or -.	FIGURES OF THE FIRST SIDE				FIGURES OF THE SECOND SIDE.		SUM OF COLUMNS 2, 5, AND 8, BEING NET OUT- STANDING FOR EXPLANA- TION.
		Credits by	Debits by	Net + or -	Credits by	Debits by	Net + or -	
I	2	3	4	5	6	7	8	+
I.—Remittance to								
II.—Remittance from								
III.—Items adjustable by								
IV.—Items adjustable by								
TOTAL								

1. In order to prevent unnecessary labour, it has been arranged that the detailed statement between Military and Military should be prepared as follows :—

For Supply Accounts and Eastern Circle	By Controller, Supply
„ „ and Secunderabad Division	Accounts.
„ „ and Burma Division	
For Eastern Circle and Northern Circle	By Controller, Eastern
„ „ and Western „	Circle.
„ „ and Burma Division	
For Northern Circle and Supply Accounts	By Controller, Northern
„ „ and Western Circle	Circle.
„ „ and Secunderabad Division	
For Western Circle and Supply Accounts	By Controller, West-
„ „ and Secunderabad Division	ern Circle.
„ „ and Burma Division	
For Secunderabad Division and Eastern Circle	By Deputy Controller
„ „ and Burma Division	in Independent
	charge, Secundera-
	bad Division.
For Burma Division and Northern Circle	By Deputy Controller
	in Independent
	charge, Burma
	Division.

Annexure A. (Vide Article 1134.)

The further classification of Civil Exchange Accounts is as follows:—

REMITTANCES TO—

Remittances to the Benares Opium Department.

ITEMS ADJUSTABLE BY—

Foreign Supply Bills (drawn on—)

Foreign Remittance Transfer Receipts (drawn on—)

Cheques of P. W. D. Officers in account with—

Advances Recoverable.

Miscellaneous.

In addition to these, the following special items come under:—

ITEMS ADJUSTABLE BY INDIA—

Interest on Ordinary Debt.

Renewal Fees on Government Promissory Notes.

Charges for Remittance of Copper Coin.

Receipts and payments of Northern India Salt Department.

Receipts and payments of Central Criminal Intelligence Department.

Receipts and payments of Imperial Meteorological Department.

Mint (Calcutta).

Survey of India.

Geological Survey.

Archaeological Survey.

Exchange on transactions with London.

Expenses of Governor General, etc., on tour.

Haulage charges of carriages of Members of the Viceroy Council.

Receipts and charges on account of Southern Baluchistan Agency (Bombay).

Simla Payments (Punjab).

Expenses of the Deputy Auditors General.

Salt Treaty Payments (i.e., all payments made on this account on authority of Comptroller, India Treasuries).

Gwalior Residency Receipts and Charges (U. P.).

Convict charges at Port Blair (recoveries from Native States made at instance of Comptroller, India Treasuries).

Imperial Loans.

Service Funds (see Chapter 46).

Colonial Government, Mauritius.

Ditto Ceylon.

Ditto Straits Settlements.

Ditto Hong-Kong.

Ditto Federated Malay States.

Charges of Perso Afghan Frontier, Khorasan.

Charges for organizing Imperial Service Troops.

Central Trust Interest Account (see Chapter 73).

Sale proceeds of Dr. Moore's Manual of Family Medicine and Hygiene for India.

Sale proceeds of Tide Tables.

Sale proceeds of Journal of Indian Arts.

Forest Officers' Provident Fund, except for Madras and Bombay (see Chapter 59).

Emigrants' Remittances—

Trinidad.

Fiji.

St. Vincent.

British Guiana.

Jamaica.

St. Lucia.

Natal.

Mauritius.

Grenada.

Railway charges for distinguished visitors to India incurred under special orders of the Government of India.

Payments by Local Governments on account of the cost of the anti-rinderpest serum supplied from the Imperial Bacteriological Laboratory, Muktesar.

There are also special items of "Service Funds," "Mysore Assigned Tract," and "Mysore Residency" under "Items adjustable by Madras" and special items of "Mint" and "Service Funds" under "Items adjustable by Bombay."

Subscriptions to the General Provident Fund realized from officers (including officers on foreign service) of the Survey of India, Forest, Civil Veterinary, Northern India Salt Revenue, Geological Survey and Finance Department.

Chapter 58.—"India General" Receipts and Disbursements.

Exchange Account with India	1153	Renewal and Enfacement Fees on	
Imperial Departments—		Government Promissory Notes	1171
<i>General Rules</i>	1160	Deputy Auditors General	1172
<i>Survey of India</i>	1163	Remittance of Copper	1175
Home and Revenue Departments		Accounts of the Mysore Assigned	
Expenditure	1167	Tract and Mysore Residency	1176
Exchange on Transactions with		Convict Charges of Native States	1178
London	1168	Straits Settlements	1183
Expenses of Governor General on		African Protectorates	1183A
Tour	1169	Emigrants' Remittances	1184
Interest on Debt	1170		

Exchange Account with India.

1158. The Exchange Account with the Government of India is peculiar in this respect that several kinds of service and debt items are adjusted through it, instead of directly against the appropriate heads on the local books. A list of these items will be found in the Annexure to the preceding Chapter.

1159. As it is of great advantage that these items should be adjusted upon the India accounts of the month to which they appertain, the outward account with India should be sent out as soon as possible and in advance of the other accounts.

Imperial Departments.*General Rules.*

1160. The receipts and charges of the Departments mentioned in Article 409 are brought to account and audited by the Comptroller, India Treasuries.

1161. Separate schedules of any receipts reported by Treasuries should be despatched to the Comptroller, India Treasuries, in anticipation of the Exchange Account, in which the receipts will be credited; but in the case of Non-Civil Departments they may be sent with the Exchange Accounts. The receipts of the Northern India Salt Department are reported to the Accountant General in monthly schedules (see Article 421), which will be forwarded in original to the Comptroller, India Treasuries, with a covering list showing—

1. Name of Treasury.
2. Number of Schedules.
3. Account of each Schedule.
4. Total receipts at each Treasury.

The Accountant General, Post Office and Telegraphs, will similarly communicate to the Comptroller, India Treasuries, the receipts of the Northern India Salt Department credited in Post Offices.

1162. The charges of these Departments are paid locally under the rules laid down in Chapter 22, and are reported to the Accountant General in the bi-monthly list of payments. On receipt of each such list the vouchers for charges of any of these Departments, other than those which are audited locally, should be taken out, and their amounts posted in bi-monthly schedules of the form annexed, a separate schedule being used for each Department. As soon as all the first or second lists have been received, this schedule, with the vouchers, should be despatched to the Comptroller, India Treasuries, in anticipation of the Exchange Account, in which they will be debited. Net amounts only are to be charged, as all adjustments on account of service funds and income-tax will be made by the Comptroller, and the total of the two schedules will be entered in the Exchange Account:—

Schedule of payments on account of
made at Treasuries in *from the*
to the *day of* *19* .

Number of Voucher.	From what Treasury paid.	Amount of each Voucher.	Total payments from each Treasury.

The vouchers for expenditure incurred by Non-Civil Departments will be forwarded with the Exchange Accounts.

1. Objections raised by the Comptroller, India Treasuries, on audit of these charges will be communicated to the Accountant General only if the action of the Treasury Officer is irregular, or if further action be required of the Account Office.

Survey of India.

1163. The following rules will determine the apportionment of the expenditure between the heads "Revenue Survey" under "Land Revenue" and "Topographical and Trigonometrical Survey" under "Minor Departments" in the case of parties employed otherwise than in the Presidencies of Madras and Bombay—

- (1) All purely Revenue and Cadastral Surveys are to be entirely charged as Revenue Survey.
- (2) If a party is directed to do part of its work on a large scale for Provincial requirements, and not less than half on one of the scales of the Standard Topographical Survey, the charge is to be taken $\frac{3}{4}$ to Topographical Survey and $\frac{1}{4}$ to Revenue Survey. When a materially greater portion is Provincial, the cost is to be equally divided.
- (3) Special work done at the instance of a Provincial Government outside the ordinary work of a survey party is to be entirely charged to the Government concerned.

1164. Parties employed in the Presidencies of Madras and Bombay are employed on Revenue Survey work only by an arrangement with the

Government concerned, and a lump sum will be charged in respect of such work to the Government concerned.

1165. The following rules will be observed in the preparation of the Budget Estimates of the department and in the adjustment of the accounts:—

- (1) All revenue and expenditure controlled by the Surveyor General, will, in the first place, be brought into the India portion of the estimates and accounts as *Imperial*.
- (2) The estimates will be drawn up, in the first place, for all the charges without reference to distribution between Imperial and Provincial. A separate statement will be appended showing what part of the charges is estimated as Revenue Survey under each Government. This latter part will be passed on in appropriate form to the estimates of the Provincial Government concerned.
- (3) An appendix will be added to the estimates giving the official names and numbers of the different survey parties under which their several accounts will be rendered during the year, the nature of their work, their geographical location, and the proportion in which their charges are distributed between Minor Departments (Survey for scientific purposes only) and Revenue Survey (Survey for revenue or administrative purposes).
- (4) The Surveyor General will inform the Comptroller, India Treasuries, (a) what particular specified charges are to be taken against each Provincial Government on account of items provided for in Article 1163 (3), and (b) what proportion of the charges of a specified survey party for the whole year is to be reckoned as chargeable (both Imperial and Provincial) against each Local Government.
- (5) The adjustment of expenditure between the India and the local books will be made on the closing of the accounts under instructions from the Comptroller General. For any special charges entirely payable from Provincial revenues under Article 1163 (3), a further adjustment will, if necessary, be made upon the local accounts, so that the Imperial share may be reimbursed at the cost of Provincial revenues.

1. The total cost of mathematical instruments supplied to survey parties is, in the first instance, adjusted as Imperial. At the close of the year a charge of four per cent. on the total cost of each of the provincial and private surveys is added to the cost of the respective surveys by deduction from the amount debited to Imperial on account of instruments. Credit for instrument returned into store is given by reducing the debit under Imperial. In the case of instruments issued to the Bengal Drawing Office, this 4 per cent. charge is not made.

2. Amounts recoverable from private estates for survey work done are transferred at the end of the year from the India books to the Province concerned, where they are held under Advances Recoverable pending recovery from the estates.

Cadastral Survey Mapping Establishment and Map Debts.

3. Under orders of the Government of India, Home and Revenue and Agricultural Department, No. 92, dated 24th February 1890, the Surveyor General of India includes in his Budget Estimate as an extra departmental charge the cost of the establishment maintained by him for the publication of the Cadastral Survey maps; and he deducts from

the total of his estimate the value of the maps supplied to the several Governments and Administrations. The rates at which the maps are supplied are decided upon from year to year. Under this arrangement the various charges on this account appear as a charge of the Survey Department. After the close of the year the Surveyor General forwards to the Comptroller a statement showing the value of the maps supplied during the year to each Government and Administration; and on receipt of this statement the Comptroller debits the Government concerned by credit to the minor head "Survey of India" under "26.—Scientific and other Minor Departments." The cost of all work done and of maps supplied will be debited by the local Accountant General to the department concerned.

1186. All Forest Survey operations in India and Burma, other than those undertaken by local Forest officials, are carried out under the superintendence of an officer of the Survey of India Department designated the Superintendent of Forest Surveys. All accounts of the Forest Survey Branch are kept in the same way as those of the Survey of India Department and are submitted through the Superintendent, Forest Surveys, to the Comptroller, India Treasuries, for audit. Abstracts of monthly expense statements are furnished by the Superintendent to Conservators of Forests concerned, in order to enable them to adjust the expenditure of their circles accordingly.

1186A. The cost of all Forest Surveys of not less than four inches to the mile executed by the Forest Survey Branch are distributed as follows:—

To Topographical Surveys	30 per cent.
To Forests	70 „

Provided that when special work is done at the instance of the Local Government, such as a boundary survey, the survey of a plantation on a particularly large scale, or of a river with exceptional detail, made with a view to the improvement of the waterways, the cost of it will be charged entirely to "Forests." The cost of all surveys executed by local Forest officials will be debited entirely to "Forests."

All expenditure on surveys charged to "Forests" in provinces to which the Provincial Service arrangements apply, will be divided between Imperial and Provincial in the same way as all other Forest expenditure.

1186B. The charges for maps will be debited as follows:—

- (a) The cost of the preparation and publication of the first editions of all Forest maps, drawn in connection with current field surveys, will form part of the general charges for such surveys, and will be distributed in the same way as the cost of the actual field survey. Copies of such maps will be issued free of charge on requisitions signed by Conservators.
- (b) The cost of second and subsequent editions will be borne by the Presidency, Province, or Administration concerned.
- (c) The cost of preparation and publication of special maps required for and prepared at the instance of the Inspector General of Forests will be debited against the Head-quarters Budget.
- (d) The cost of all special maps prepared and published for Provincial Governments, with the sanction of the Inspector General of Forests, will be charged to the Government or Administration concerned.

1166C. The following rules will govern the procedure to be adopted in the Estimates and Accounts:—

- (1) All revenue and expenditure controlled by the Superintendent of Forest Surveys will, in the first instance, be shown in the India Accounts as Imperial "Survey of India."
- (2) The Annual Estimates will, however, be prepared separately from those of the Survey of India, and the Superintendent of Forest Surveys will append to them a detailed statement showing the amounts debitable, respectively, against Survey of India, against Forest Imperial (India) in respect of the fixed proportion (70 per cent.) of Head-quarters Charges, and against Forest Provincial in respect of the proper share of charges for Provincial Survey operations and the preparation and publication of Forest maps. These estimates will be submitted by the Superintendent of Forest Surveys to the Government of India through the Surveyor General.
- (3) The amounts included in the annual estimates which appertain to the Survey of India and to the several Local Governments will be passed on to the Survey of India estimate and to the estimates of the Governments concerned. The portion appertaining to the Survey of India estimate will be included by the Surveyor General therein on receipt of the Resolution passed by the Department of Revenue and Agriculture upon the Forest Survey estimates previously submitted.
- (4) In order to admit of the above procedure being properly carried out, it is essential that the separate Forest Survey estimates should reach the Government of India not later than the 1st November annually.
- (5) The actual adjustment of expenditure in the accounts will be made by the Comptroller, India Treasuries. For this purpose, the Superintendent of Forest Surveys will furnish with his monthly accounts to that officer a detailed distribution statement similar to that appended to his Annual Estimates. A copy of this statement should be furnished also to the Surveyor General and the Inspector General of Forests.

Home and Revenue Departments' Expenditure.

1167. The expenditure against these grants will be debited to India, and in the case of allotments made under Article 113A will be audited by the Comptroller, India Treasuries, while in the case of allotments placed at the disposal of Local Governments under Article 113G the audit will rest with the local Accountant General. The Comptroller, India Treasuries, will audit and pass the expenditure under the usual rules, and refer to the sanctioning Department, for orders, any matters which do not appear to him to be clearly covered by the sanction under Article 113A or which he considers in any way open to objection. The expenditure to be audited by the local Accountant General will be passed under the orders of the Local Government, and the charges will be passed on as convenient, after audit, to the debit of India.

Exchange on Transactions with London.

1168. All items on account of exchange on transactions with London are passed on through the Exchange Accounts for adjustment on the books of the Comptroller, India Treasuries. The Exchange on Secretary of State's bills, issued upon Madras and Bombay, is similarly passed on under this head.

Expenses of Governor General, etc., on Tour.

1169. The Military Secretary to the Viceroy draws funds at Treasuries on simple receipts on account of expenditure for tour expenses. The amounts are passed on in the Exchange Accounts for adjustment by the Comptroller, India Treasuries.

Interest on Debt.

1170. All payments of interest upon Public Debt, except Stock Notes, are debited to India, the debit being supported by a detailed list, as prescribed in Chapter 40; the rules in that Chapter contain directions regarding the audit and disposal of the vouchers for these payments.

Renewal and Enfacement Fees on Government Promissory Notes.

1171. The Accountant General should collect the items credited on account of renewal and enfacement fees on Government Promissory Notes (see Article 206) in a list in the following form to be sent to the Comptroller, India Treasuries, as a schedule with the Exchange Account.

RENEWAL AND ENFACEMENT FEES ON GOVERNMENT PROMISSORY NOTES.

Month of ————— *191* .

Name of Treasury.	No. and date of Advice to Public Debt Office.	Amount of fee.

The Comptroller, India Treasuries, will pay the amount of fees due to the Bank on monthly bills supported by Treasury coupons in form 25 and will check the payments with the lists received from Accountants General after verifying the totals of the lists.

Deputy Auditors General.

1172. The pay and allowances and contingent charges of the two Deputy Auditors General, and the Inspector, Public Works Accounts, and their establishments, paid elsewhere than in Calcutta, will be debited *net* in the Exchange Account with India, but the vouchers will be forwarded with covering schedules to the Comptroller, India Treasuries, bi-monthly, in anticipation of the Exchange Account.

1173. When these officers proceed on tour, they will obtain from the Comptroller, India Treasuries, a last-pay certificate authorising them to draw, from month to month from any Accountant General or Comptroller, a specified portion (or the whole), as determined by themselves, of their allowances, the balance to be drawn at the office of the Comptroller, India Treasuries, Calcutta.

1174. The first salary bill drawn from a local Accountant General or Comptroller must be supported by a last-pay certificate.

Remittance of Bronze or Copper and Nickel.

1175. Charges for bronze and copper coin remittances (beyond the remitting district) and for loss on withdrawal of copper coins should be debited to India after being audited by the paying Accountant General, who should retain the vouchers, but certify in the Exchange Account that the charges have been audited and the vouchers retained by him.

NOTE. Charges on account of remittances of copper within the remitting district are treated as contingent charges of the Treasury and debited to the head 3.—Land Revenue—Charges of District Administration.

1175A. Charges for nickel coin remittances beyond the remitting district should in like manner be debited to Bombay, the procedure being the same as in the case of copper and bronze. Charges for remittances within the district should be treated as contingent charges of the Treasury.

Accounts of the Mysore Assigned Tract and Mysore Residency.

1176. The Accountant General, Madras, audits the accounts of the Mysore Assigned Tract and Mysore Residency, and compiles them in monthly statements which are sent in advance of the monthly Exchange Account to the Comptroller, India Treasuries, who adjusts the amounts thus reported to him under the appropriate revenue and service heads. The statements do not include debt and remittance heads and are not accompanied by vouchers, and the totals only of the statements will be entered in the Exchange Account.

1177. The Revised and Budget Estimates of the Mysore Assigned Tract and Mysore Residency are prepared by the Accountant General, Madras, who communicates the revenue and service portions for incorporation in the India Estimates.

1. Any items to be adjusted with the Native State of Mysore and Mysore Residency should be passed through the Exchange Account with Madras.

Convict Charges of Native States.

1178. The following is the procedure to be observed in recovering the cost of maintenance at Port Blair of convicts transported thither from Native States or for offences committed within Native States.

1179. The Chief Commissioner of the Andamans, in the first instance, communicates the amounts due by each State on account of the mainte-

nance of convicts to the Comptroller, India Treasuries, who, on receipt of the information, issues instructions for the recovery of the amounts to the Account Officer of the Province concerned, who will, when the amount is recovered, pass on the credit to the Comptroller, India Treasuries, in his Account current with India.

1180—1182. Cancelled.

Straits Settlements, etc.

1183. Debits and credits on account of the following Colonial Governments, *viz.*, Straits Settlements, Ceylon, and Mauritius, are also to be passed on to India through the Exchange Account Current with the Comptroller, India Treasuries.

1. Charges of the Straits Settlements recoverable from the Imperial Exchequer, London, should be included in the London Account Current.

2. The rate of exchange for the payment in India in rupees of the pensions fixed in dollars of pensioners of the Government of the Straits Settlements will be fixed by that Government for each calendar year. The Comptroller General will advise the Account Officers concerned of the rate applicable for each year before the beginning of the year to which it will apply. The rate to be applied to any particular payment will be that in force at the time the payment first became due.

3. Commission at 1 per cent. is recovered from Straits light dues collections and credited to VII.—Customs.

African Protectorates.

1183A. Claims against the British East Africa, British Central Africa, Uganda, and Somaliland Protectorates are to be adjusted by Account Officers in India in communication with the Comptroller, India Treasuries. The Comptroller will settle the claims in direct communication with the Commissioner of the Protectorate concerned by means of statements furnished to the Commissioner monthly or quarterly according to the nature of the claim as stated below:—

(i) Expenses defrayed in India on account of the Protectorates.—

Monthly statements with supporting vouchers will be forwarded by the Comptroller, India Treasuries, on the earliest possible date, and not later than the end of the third month following that to which the claims relate. For the preparation of this claim statement for all India the Comptroller, India Treasuries, should be furnished by the several Account Officers, Civil, Military, Marine and Public Works, with monthly statements of claims in duplicate, together with the supporting vouchers, in original.

(ii) Contributions for pensions on account of officers and men lent by the Indian Government for service under the Protectorates.—Quarterly statements of claims will be prepared by the Comptroller, India Treasuries, under Article 772 (c) of the Civil Service Regulations.

(iii) Capitalised value of wound, etc., pensions of officers and men lent by the Indian Government for service under the

Protectorates.—Quarterly statements of claims will be prepared by the Comptroller, India Treasuries, on receipt of similar statements in duplicate from the Military Account Officers concerned.

1183B. The Agent General of the Protectorates, stationed at Bombay, will discharge the claims by remittance transfer receipts in favour of the Comptroller, India Treasuries, who will credit the receipts to the Account Officers concerned through his Exchange Accounts. No debit should be raised by any Account Officer against the Comptroller, India Treasuries, on account of these transactions in anticipation of the credit.

1183C. Estimates of expenditure likely to be incurred in India in connection with services required of the Indian Government on behalf of the Protectorates will, whenever possible, be furnished to the Commissioner of the Protectorate concerned before the expenditure is incurred; and copies of all estimates for charges other than for continuous services will simultaneously be forwarded to the India Office. These estimates will be furnished by the Account Officers concerned through the Comptroller, India Treasuries.

Emigrants' Remittances.

1184. Debits on account of Money Orders drawn by the British Colonies for the remittances of Indian emigrants are to be passed on to India, except in the case of orders, the payment of which is authorised by the Accountant General, Madras or Bombay, when they will be adjusted locally. (See also Articles 714 to 716.)

Chapter 59.—Forest Department.

Audit and Adjustment by Provincial		Transactions between Provinces	1180
Accountant General	1185	Inter departmental Transactions	1191
Check of Forest Remittances	1186	Forest Officers' Provident Fund	1193 A

Audit and Adjustment by Provincial Accountant General.

1185. The accounts of the Forest Department are dealt with in the same way as Departmental Accounts (Chapter 52, Civil Account Code), the transactions with Civil Treasuries being passed through the head "Forest Remittances" subordinate to "Other Local Remittances" as explained in Chapter 23 of Vol. I. After all the divisional accounts have been audited, a consolidated Abstract classified in detail of Budget heads should be prepared and made over to the Compilation Department for incorporation in the Detail Book. It is desirable that the Forest accounts should be incorporated in the Civil Account of the same month to which they relate, and no departure from this rule should be permitted, except under unavoidable circumstances, such as very late receipt of a Divisional Account.

Check of Forest Remittances.

1186. A register in suitable form should be maintained for checking (1) the credits in the Forest Accounts with the corresponding debits in the Treasury Accounts (paid cheques), (2) the debits in the Forest Accounts (Cash Remittances to Treasury) with the corresponding credits in the Treasury Accounts. Outstandings under the head on both sides should be promptly settled by correspondence.

1187—1189. Cancelled.

Transactions between Provinces.

1190. Receipts and charges appertaining to the Forest Department of one Province appearing in the Treasuries of another Province should be passed on to the Province concerned through the Exchange Account under head III or IV, as the case may be.

Inter-departmental Transactions.

1191. Debits and credits appearing in the Exchange Accounts of other Departments should be rejected until the transactions appear in the Forest Account.

1192. Charges for Military and Medical stores supplied to the Forest Department are adjusted in accordance with Article 1225.

Forest Officers' Provident Fund.

N.B.—In the case of officers of the Geological Survey Department, who are also permitted to subscribe to this Fund, the Comptroller, India Treasuries, is both the Audit and Account Officer of the Fund. The following rules should accordingly be read with the necessary modifications for these officers.

1193A. I. Each Provincial Accountant General is responsible for the proper admission of depositors, the correct realization of subscriptions, the audit, payment, and refund of withdrawals.

The recovery of temporary withdrawals will be watched through the audit register. The payment and recoveries will be recorded in the section of the audit register set apart for items under objection.

II. In the case of officers on Foreign Service, the Account Officers who receive their contributions are responsible for the duties above mentioned. Cash remittances from officers on Foreign Service will be received by these Account Officers, who, if they are not the audit officers referred to in clause III of this Article, will pass them on to the latter through Exchange Accounts to be accounted for by them.

III. For the sanctioning of withdrawals the following officers as Account Officers of the Fund are responsible:—

The Accountants General, Madras and Bombay, for officers serving in the Madras and Bombay Presidencies, respectively.

The Comptroller, India Treasuries, for officers serving elsewhere.

Applications for withdrawals must come through the audit officers, through whom also the sanction will be communicated.

1193B. The personal account of each depositor will be kept in the case of —

- (a) Officers serving in the Madras Presidency, by the Accountant General, Madras.
- (b) Officers serving in the Bombay Presidency, by the Accountant General, Bombay.
- (c) All other officers, by the Comptroller, India Treasuries.

1193C. To enable the Comptroller, India Treasuries, to keep this account, each Accountant General (except Madras and Bombay) will, as soon as the accounts of a month are compiled, forward to the Comptroller, India Treasuries, a statement in Form 155A of the receipts and withdrawals appearing in his accounts. The total of each statement must agree with the corresponding credit or debit in his Exchange Account for the month with the Comptroller, India Treasuries. The payees' receipts must accompany the statement of withdrawals.

1193D. The transactions of the Forest Officers' Provident Fund will be brought finally to account on the Government books in the offices of the Accountants General, Madras and Bombay, and the Comptroller, India Treasuries, all sums received from depositors being credited and all sums withdrawn debited under the head "Forest Officers' Provident Fund." The sums that will appear under this head in the books of the Comptroller, India Treasuries, will be obtained from the India Forest

Account compiled in his office and from the Civil Exchange Accounts received by him from all Accountants General, except Madras and Bombay.

1193E. When an officer is transferred from one of these Account Circles to another, his account will also be transferred, the necessary transfer being made in the Government Accounts, and a copy of the ledger account of the officer concerned will be forwarded to the Account Office in which the officer's account will be maintained after his transfer. With this account will also be communicated any sum withdrawn under Rule VI of the Fund Rules which remains to be recovered.

1193F. There will be a monthly agreement between the depositors' ledger accounts and the total receipt and charge in the detail books. The sum of the closing balances of the depositors' ledger accounts must also be agreed annually with the balance at credit of the Forest Officers' Provident Fund or the Government ledger. These agreements will be made by means of a Broadsheet in Form 155B, which should be submitted monthly to the Gazetted Officer in charge.

1193G. The account of each depositor will be kept in a ledger in Form No. 155C, each account receiving a distinct consecutive number. When a new depositor is admitted, the officer who will keep his account will notify to the depositor's Audit officer the number of the account, and this number will be quoted against all further deposits and all withdrawals in the statement prescribed in Article 1193C. A depositor's number will not be altered, unless he is transferred to another Circle of Account (*vide* Article 1193E), nor will the number of any closed account be given to a new depositor.

1193H. The amount of interest to be added to the balance of the Fund will be calculated each year by the Accountants General, Madras and Bombay, and the Comptroller, India Treasuries, and charged to "14.—Interest on other Obligations—Savings Bank Deposits—Interest on Forest Officers' Provident Fund." The transaction must include the debits on account of interest paid during the year on closed accounts, which, during the currency of the year, is debited to the Fund itself.

1193I. The form in which the annual account of each depositor is to be rendered to him in accordance with Rule XII of the Fund Rules is No. 155D.

Chapter 60.—Public Works Department.

Branches of Public Works Department	Adjustment of Service Receipts and Charges	1206
Assignment of Funds	Fees of Sanitary Engineers	1211 A
Letters of Credit	Settlement of Outstandings	1212
Payments for Land	List of Civil and Public Works Exchange Accounts	Annexure A
Transactions with other Departments	Form of Exchange Accounts	Annexure B
Form of Exchange Account		

Branches of Public Works Department.

1194. The accounts of the Public Works Department are made up in four branches, which include the transactions under the major heads noted against them—

<i>Name of Branch.</i>	<i>Major Heads.</i>
Buildings and Roads	Military Works, Civil Works, Guaranteed Companies (Land and Control).
Irrigation	Protective Works, Major Works, Minor Works and Navigation, and Irrigation Capital Account.
State Railways, Revenue	Railway Revenue Account.
State Railways, Capital	Protective Works, Construction of Railways (charged to Revenue), and Railway Capital Account.

1195. The first two branches are in this Chapter called the “Ordinary Branches,” and the last two the “Railway Branches.”

1196. A list of the Examiners in each branch, who are in account with each Accountant General, is given in Annexure A.

1. It will be observed that the Examiners are arranged in two classes. The first have accounts in the Buildings and Roads and the Irrigation Branches, with an occasional account in the State Railway Branches. The second have accounts in the two State Railway Branches.

2. The charges on account of “Guaranteed Companies: Land and Control,” viz., establishments of Consulting Engineers, etc., and occasional purchases of land, are included in the accounts of the Buildings and Roads Branch.

1197. Transactions connected with the Ordinary Branches must, upon the Civil Accounts, be entirely separate from those connected with the Railway Branches. The Accountant General will have a separate Exchange Account with each Examiner with whom he exchanges accounts; and in the case of Examiners who have transactions in both Branches, he will have two distinct accounts, in one of which will be shown the transactions of the Ordinary Branches, and in the other those of the Railway Branches. More than one account for each of the branches is not necessary; for example, the Accountant General, Madras, will have only one account with the Examiner of Guaranteed Railway

Accounts, Madras, but this account will include the transactions of the South Indian Railway system, etc., and the Nilgiri Railway.

1. The Public Works Department will be careful to arrange, with respect to applications for letters of credit, and cheques and payments into Treasuries, that sufficient description be given to indicate clearly to which Examiner's account the transactions are to be taken, and also, if the Examiner has an account in both pairs of branches, to which of the two accounts they belong.

Assignment of Funds.

1198. Application for funds required by officers of the Public Works Department will be made, by the Examiner of Public Works Accounts, in sufficient time to admit of the Accountant General's letter of credit reaching every Treasury by the 1st of the month. Applications received too late from any Executive Engineer should be embodied in a supplementary requisition; and at any time during the month, for sufficient reason, the Examiner may apply for supplementary credits. His requisition will always be made in the following form:—

Abstract of APPLICATIONS FOR LETTERS OF CREDIT to meet the anticipated expenditure in the (name of branch and name of province) for the month of 19

The

19

[illegible]

Certified that the amount above applied for is intended to meet expenditure provided in the Public Works Budget of 1919, as well as other disbursements for the above month.

Examiner, P. W. Accounts.

1199. The ordinary monthly requisition will be accompanied by a certificate to the effect that the credits applied for involve no excess over the sanctioned grant.

1. If the Examiner asks for funds which he admits to be in excess of the grant, the Accountant General will exercise his discretion as to whether there are sufficient reasons for granting the credit in anticipation of the sanction of Government. Any such credit should, of course, be at once reported to Government.

2. Applications by telegram for supplemental credits should always be followed by a formal application and an explanation of the reasons for the urgency of the application.

Letters of Credit.

1200. Unless the objections to the amount of letters of credit applied for be very grave, the Accountant General will pass the indent in full, and notify to the Examiner that his application is complied with. The letters of credit will be entered in a register, and numbered in an annual series for each of the two pairs of branches of the Department (that is, one series with letter A for the Ordinary, and one with letter B for the Railway), and will be drawn simply in favour of a named Executive Engineer. Neither in the letters of credit nor in any record in the Civil Account Office will there be any further attempt to describe the purposes for which they were granted, or to separate some as issued for Provincial services from others as issued for Imperial: the amount of every cheque will be simply debited to the Examiner against whose application it was issued in the account of the month in which it is charged in the Treasury Account.

1. For a register of letters of credit granted, may be substituted a file of the original applications, the number of each letter of credit granted being entered in the margin of the application.

2. If an Examiner requires a letter of credit to be issued in a province with which he is not in account, he will send the regular application along with the statement of grants to the Accountant General with whom he is in account, and note on it that he has applied direct for funds. At the same time, he will apply direct to the Accountant General of the province in which the funds are required, mentioning that the payments are to be debited to the Accountant General with whom he is in account. The Accountant General of the province in which the funds are required will issue the letter of credit and will advise the other Accountant General of its issue.

3. The rule in the last note is intended only for occasional issues. If an Examiner has frequently to apply for credits in more than one province, he should apply to the Accountant General, Public Works Department, with a view to being placed in account with both. But if an Examiner is in account in respect of the same branch with more than one Accountant General, the additional accounts should be restricted, as far as possible, to the transactions classified under "Remittances."

Payments for Land.

1201. Payments for land taken for public purposes made, under Article 102, by Civil Officers not acting as Public Works disbursers, will be debited to the Public Works Department through the Exchange Accounts, supported by vouchers in Forms C, CC, D or E, referred to in paragraphs 6, 7, 8 and 13 of Appendix C, Volume I. Advances drawn by the Collector under paragraph 14 of the same Appendix will be held as "Advances Recoverable" on the Civil Books till they can be adjusted as above.

1202. Charges for establishment and contingencies incurred by Civil Officers not acting as Public Works disbursers are adjusted finally in the Civil Department as part of the cost of Collector's establishment. In cases, however, in which the cost of the land is borne by a Railway Company under the terms of its contract with Government, all charges connected with the acquisition of land required by it are debitable to the Public Works Department.

1203. All payments made by special officers acting as Public Works disbursers, including those for their salaries, establishments, and contingencies, are accounted for direct to the Public Works Department, and not through the Civil Account Officer.

1. If the land is taken up for the E. I. Railway, the charge is similarly passed on to the account with India, for adjustment by the Railway Company.

Transactions with other Departments.

1204. The following rules (Public Works Code, Chapter XIII) regulate the adjustment of the transfer transactions of the Public Works Department with other Departments:—

1676. Charges on account of works of construction and repair carried out by Public Works disburseurs for other departments [with the exception of work executed in the manufactories and workshops of the Department, for which special rules exist] are required under the constitution of the Public Works Department to be treated as final charges in the Public Works accounts. Hence no such work of construction or repair, other than those for which provision has been made in the Public Works budgets, may be undertaken for other departments, save with the special sanction of the Local Government or Administration; and in such cases the outlay must still be recorded as Public Works expenditure, any necessary action for the provision of funds being first taken by the Local Government or Administration. Such cases can be met by the transfer of grants, under competent authority, from the department concerned (*vide* Code IX, 73, and XV, 11).

This rule does not apply to works carried out in a Public Works division from grants of the Military Works Department allotted to it for expenditure and *vice versa*.

1677. Special cash expenditure incurred in a division on account of another department will be adjusted under the following rules:—

I.—An actual remittance of cash from or to another department will be credited and debited, respectively, to that department.

II.—A disbursement of cash on account of another department, other than that on works of construction and repair, will be adjusted as follows:—

- (a) If from Imperial Funds on account of Imperial Funds, the charge, when not in excess of R50 for each *bona fide* separate transaction, will be adjusted in the books of the disbursing department as Minor Works expenditure, or if relating to Establishment charges, as "Establishment," sub head Contingencies. In the case of recurring Establishment charges, the limit is R10 monthly. Above these limits the charge will be recoverable from the receiving department.
- (b) If from Imperial Funds on account of Provincial or Local Funds or *vice versa*, as in (a), but the limit will stand at R10.
- (c) If the payment affects Provincial and Local Funds only within the same province, according to such limits as the Local Government or Administration may prescribe.
- (d) If from Provincial or Local to another province, as in (b).

1678. In all the above cases, however, recovery must, as a general rule, be made whenever the transaction affects the expenditure of the Government Telegraph Department, or of State Railways, or of Irrigation and other works for which both Capital and Revenue Accounts are kept, and the amount involved in each *bona fide* separate transaction exceeds R10. The provisions of this paragraph are not applicable in the case of expenditure incurred in a division, from grants allotted to it by the Military Works Department for such purposes, and *vice versa*.

1680. Revenue earned by the Government Telegraph Department, or by State Railways, or by Irrigation and other works for which both Capital and Revenue Accounts are kept, will be recovered from the debtor Department or Service through the transfer account, irrespective of the amount involved.

1681. The value of Public Works stock, whether Imperial, Provincial, or Local, issued by a division to other departments or divisions, is adjustable through the transfer accounts, subject to the same limitations imposed in the case of cash expenditure. When such limitations apply, adjustment may be made either under the procedure laid down in Code XIII, 39, or the value of the stock may be charged off as a minor work. Petty issues outside the division or of article that can be obtained from the local markets are consequently prohibited.

1682. When articles borne on the Imperial lists of tools and plant are transferred to other Imperial Departments, Services, or Divisions, the transfer will be made without charge, provided always the transaction does not affect the accounts of the Government Telegraph Department, or of State Railways, or of Irrigation and other works for which both Capital and Revenue Accounts are kept, in which cases the limit up to which no charge will be made is R10 for each *bona fide* separate transaction.

Other transfers of tools and plant (i.e., those affecting Provincial or Local Funds) will follow the rules relating to those funds laid down for the adjustment of cash expenditure between departments and between divisions, in paragraphs 98 and 99, respectively.

1684. Local Governments or Administrations may authorize officers in charge of divisions to waive the right of recovery whenever the nature of the transaction renders such a course desirable. All payments of amounts due by one public department to another should be made by book transaction, except when such book transfers do not suit the methods of account or business adopted by the supplying department.

NOTE 1.—The foregoing rule will not affect the procedure for the collection of rents from Military Officers as laid down in Army Regulations.

1685. The value of buildings transferred from one department to another, or from one branch of the Public Works Department to another branch, is adjustable under the following rules:—

I.—If the building is transferred from one Imperial Department or Service to another no charge will be made.

II.—If from Imperial to Provincial, or *vice versa*, no charge will be made, provided the transfer causes no expense to the transferring Service.

But should the transfer either under I or II affect State Railways, or Irrigation and other works for which both Capital and Revenue Accounts are kept, a reference must be made to the Government of India.

III.—If a building that has been constructed from Local Funds is transferred to Imperial, the Imperial revenue should (as a general rule) pay the charge, and *vice versa*.

IV.—Transfers between Provincial and Local, and *vice versa*, will be dealt with by Local Governments.

1687. To avoid any misunderstanding with regard to debits for the value of stores transferred, officers in submitting indents on the Military or other supplying Department will take care to enter on the indent and receipt, and to note on every other document connected with the transaction the head of service for which the stores are required, and whether the value of the stores is, or is not, debitable in transfer.

Form of Exchange Account.

1205. The heads of the Exchange Account are enumerated and explained in Annexure B. The account itself will show only totals of the heads in SMALL CAPITALS, the details being explained in separate schedules attached. The Civil Accountant General is entirely responsible for clearing the account under heads I and III and the Public Works Examiner for clearing heads II and IV. The entries against head III in the outward account of the Civil Accountant General, and those under head IV in the outward account of the Examiner, are, as a rule, responding entries only. But there is no objection to a special arrangement being made with an Examiner in respect to any particular class of credit being afforded by him in advance of the debit, care being taken to prevent double adjustments.

1. An Examiner can adjust any item with another Civil Administration only through the Civil Accountant General with whom he is ordinarily in account.

2. The Examiner of Military Works Accounts is in account with more than one Civil Accountant General; if he have any transactions with any other Civil Administrations, he should communicate them through the Accountant General at or nearest to his own ordinary head-quarters.

3. When a Local Government in the Public Works Department sanctions the entertainment of a treasure guard for an Executive Engineer, the cost of which is chargeable to the Civil Department, a copy of the orders should be forwarded to the Financial Branch of the Civil Secretariat for communication to the Accountant General.

4. The Examiner should forward the Treasury consolidated receipts with his outward account, but an Accountant General should not forward paid cheques with his outward account.

Adjustment of Service Receipts and Charges.

1206. The major heads of "Major Works," "Minor Works and Navigation", and "Civil Works" are divided into two minor heads:—

- (1) In charge of Public Works Officers.
- (2) In charge of Civil Officers.

The first must be reserved exclusively for revenue received and expenditure carried out under the regulations of the Public Works Department and accounted for to the Public Works Account Officers; that is, they will appear on the departmental accounts only, and will not pass on the Civil books. Receipts which come directly on the Civil Accounts, and expenditure met from funds obtained from Civil Treasuries without the intervention of the Public Works system of letters of credits and cheques, are to be taken under the second head.

1207. Expenditure of Civil Officers under the rules reprinted under Article 467 is carried out from funds supplied by Public Works Officers and is accounted for to the Public Works Department; consequently, it is taken to head (1) and will not appear upon the Civil Accounts.

1. When receipts or charges on account of Public Works in charge of Public Works Department Officers have to be taken to a Local Fund, of which the local authorities have a separate account, such receipts and charges should be passed on to the Civil Department through the Exchange Account for communication to the local authorities, and for adjustment against the balance of the fund.

1208. The following rules must be strictly observed by the Accountant General, as well as by the Examiner of Public Works Accounts:—

- (a) Outlay from provincial and local funds, respectively, must be recorded distinctly and separately in the Examiner's office throughout the year.
- (b) All sums due from provincial to local funds, or *vice versa*, whether on account of establishment, tools and plant, or anything else, must be promptly charged off as they occur.

1209—1211. Cancelled.

Fees of Sanitary Engineers.

1211A. The following rules will be observed in regard to the mode of recovery and adjustment of fees for services rendered by Sanitary Engineers to Municipalities and others:—

1. The Sanitary Engineer should send copies of all bills he may present to Municipalities and others for fees due on works carried out to the Examiner of Accounts, who will record the amount of each bill in a register to be opened for the purpose.

2. Municipalities and others from whom fees are due will pay them into the Treasury, and the Civil Account Officer will in his Exchange Accounts with the Examiner, pass on the credit to the Public Works Department.

3. The Examiner, on receipt of advice of a credit in his Exchange Accounts, will note the payment in his register and adjust the amount by reduction of expenditure against Establishment—Sanitary Engineers.

4. All items outstanding in the register for more than six months should be reported to the Local Government for orders.

ANNEXURE A.

(See Articles 1196 and 1216.)

List of Civil and Public Works Exchange Accounts.

Official No.	Civil Province concerned.	Public Works Examiner concerned.	REMARKS.
ORDINARY BRANCH.			
1	India .	Public Works Accounts, Madras	For Coorg.
2		Public Works Accounts, Rajputana and Central India.	
3		Public Works Accounts, Bengal	For Port Blair.
4		Public Works Accounts, Central Provinces.	For Hyderabad.
5		Military Works Services	Also for Baluchistan.
6	Central Provinces.	Public Works Accounts, Central Provinces.	Also for Benar.
6A		Public Works Accounts, Rajputana and Central India.	
7		Military Works Services.	
8	Burma	Public Works Accounts, Burma.	
9		Military Works Services.	
10	Eastern Bengal and Assam.	Public Works Accounts, Eastern Bengal and Assam.	
10A		Military Works Services.	
11	Bengal	Public Works Accounts, Bengal.	
11A		Public Works Accounts, Eastern Bengal and Assam.	
12		Military Works Services.	
13	United Provinces of Agra and Oudh.	Public Works Accounts, United Provinces of Agra and Oudh.	
14		Military Works Services.	
15		Public Works Accounts, Rajputana and Central India.	
16	Punjab	Public Works Accounts, Punjab.	For North-West Frontier Province.
17		Ditto ditto	
18		Military Works Services.	
19		Public Works Accounts, United Provinces of Agra and Oudh.	
19A		Public Works Accounts, Bengal.	

ANNEXURE A--*contd.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	REMARKS.
ORDINARY BRANCH— <i>concl'd.</i>			
20	Madras	Public Works Accounts, Madras.	
21		Military Works Services.	
22	Bombay	Public Works Accounts, Bombay.	
24		Military Works Services.	
RAILWAY BRANCH.			
25	India	Railway Accounts, Bombay	For the Rajputana-Malwa Railway system and the Indian Midland, Great Indian Peninsula and Bhopal Railways.
26		Railway Accounts, Madras	For Bezwada Extension Railway.
27		Railway Accounts, Calcutta	For the East Indian and South Behar Railways.
28		North Western Railway	Also for Quetta-Nushki and Khushalgarh-Kohat-Thal Railways.
29		Railway Accounts, Madras	For Madras and Southern Mahratta Railway and also the Mysore, the Bezwada, Masulipatam, and Kurnool-Dhone Railway.
30		State Railway Stores.	
31		Jodhpur-Bikanir Railway	For Jodhpur-Hyderabad Railway (British Section).
31A		Nagda-Muttra Railway.	
32		Railway Accounts, Bombay	For Indian Midland and Great Indian Peninsula Railways.
32A		Railway Accounts, Bombay	For Khandwa-Akola-Hingoli Railway Survey.
33	Central Provinces.	Public Works Accounts, Central Provinces.	For Warora Colliery.
34	Burma	Railway Accounts, Calcutta	For Bengal-Nagpur Railway.
35		Burma Railways.	
36		Public Works Accounts, Burma	For Railway Surveys.

ANNEXURE A—*contd.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	REMARKS.
RAILWAY BRANCH— <i>contd.</i>			
37	Eastern Bengal and Assam.	Assam-Bengal Railway	For Jorhat Railway.
38		Public Works Accounts, Eastern Bengal and Assam	
38A		Eastern Bengal Railway.	
38B		Lower Ganges Bridge Project.	
39	Bengal	Public Works Accounts, Bengal	For the Howrah-Amta Steam Tramway, Bengal Doons (Land), Laksam-Noakhali Railway (Land), South Behar Railway (Land) and Tribeni Branch Extension.
40		Eastern Bengal Railway	Also for extensions and for the Moorshedabad Branch, Brahmaputra-Sultampur, and Mymensingh-Jamal-pore-Jagganathgunj Railways.
40A		Lower Ganges Bridge Project.	
41		Railway Accounts, Calcutta	For the East Indian, Bengal Central, Bengal-Nagpur and South Behar Railways.
42		Bengal and North-Western and Tirhoot Railways.	Also for State outlay on land for the Bengal and North-Western Railway.
43	United Provinces of Agra and Oudh.	Oudh and Rohilkhand Railway	Also for Allahabad-Fyzabad and Agra-Delhi Chord Railways.
44		Assam-Bengal Railway.	
45		Rohilkhand-Kumaon Railway	For Lucknow-Baroilly Railway.
46	United Provinces of Agra and Oudh.	Railway Accounts, Bombay	For Rajputana-Malwa Railway system, including the Nagda-Muttra Railway and Indian Midland and Great Indian Peninsula Railways, Bombay, Baroda and Central India Railway, Bombay.
47		Bengal and North-Western and Tirhoot Railways.	Also for State outlay on land for the Bengal and North-Western Railway.
48		Railway Accounts, Calcutta	For East Indian and Bengal-Nagpur Railways.

ANNEXURE A—*contd.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	REMARKS.
RAILWAY BRANCH— <i>contd.</i>			
49	United Provinces of Agra and Oudh.	North Western Railway.	
50		Oudh and Rohilkhand Railway	Also for Agra-Delhi Chord, Allahabad-Fyzabad and Hardwar-Dehra Railways.
51	Punjab	North Western Railway	Also for Khushalgarh-Kohat-Thal, Quetta-Nushki, Jech-Doab and Lower Sind Extension Railways, and the Frontier Railway Reserve.
52		Public Works Accounts, Punjab	For State outlay on land. For the Southern Punjab Railway and extensions.
52A		Kalka-Simla Railway.	
53		Railway Accounts, Bombay	For Rajputana-Malwa Railway system. Also for the Delhi-Kosi Section of the Agra-Delhi Chord Railway.
54		Railway Accounts, Calcutta	For the East Indian Railway and for State outlay on land for the Delhi-Umballa-Kalka Railway.
55	Madras	Oudh and Rohilkhand Railway	For the Agra-Delhi Chord Railway.
55A		Ditto ditto.	
56		Public Works Accounts, Madras	For State outlay on land for the Tanjore District Board Railway.
57		Railway Accounts, Madras	For the South Indian Railway. Also for the Tanjore District Board and Tinnevely-Quilon Railways.

ANNEXURE A—*concl'd.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	REMARKS.
RAILWAY BRANCH— <i>concl'd.</i>			
58	} Madras .	Railway Accounts, Calcutta .	For Bengal-Nagpur Railway.
59		Railway Accounts, Madras .	For the Madras and Southern Mahratta Railway and also the Mysore, the Bez w a d a-Masulipatam and Kurnool-Dhone Railways.
60	} Bombay	Railway Accounts, Bombay .	For the Great Indian Peninsula and Indian Midland Railways and for the Rajputana-Malwa Railway system, Palanpur-Deesa, Rewari-Phulera, Ahmedabad-Parantij, Tapti Valley and Ahmedabad-Dholka Railways. Also for the Bombay, Baroda and Central India Railway.
61		North Western Railway .	Also for Quetta-Nushki and Lower Sind Extension Railways.
62		State Railway Stores.	
63		Railway Accounts, Madras .	For the Madras and Southern Mahratta Railway and also the Mysore, the Bez w a d a-Masulipatam and Kurnool-Dhone Railways.
64		Public Works Accounts, Bombay .	For State outlay on land for Tapti Valley Railway and Barsi Railway Extension.
65		Railway Accounts, Calcutta .	For Bengal-Nagpur Railway.
66		Nagda-Muttra Railway.	
67		Oudh and Rohilkhand Railway.	

ANNEXURE B.

(See Article 1212.)

Exchange Account between the Accountant General, Bombay, and the Examiner, P. W. Accounts, Bombay (Buildings and Roads and Irrigation Branches).

Month of _____ 19 .

POSTING IN THE CIVIL BOOKS. P. W.	Debits.	Credits.
	R a. p.	R a. p.
I.—REMITTANCES TO CIVIL FROM P. W. D.— PAYMENTS INTO TREASURIES BY OFFICERS OF THE P. W. D.		
II.—REMITTANCES FROM CIVIL TO P. W. D.— CHEQUES OF P. W. D. OFFICERS		
III.—ITEMS ADJUSTABLE BY CIVIL DEPARTMENT— INTER-DEPARTMENTAL CHARGES BY P. W. D. REVENUE, IN P. W. D., TO BE CREDITED UPON CIVIL BOOKS EXPENDITURE IN P. W. D., CHARGEABLE UPON CIVIL ACCOUNTS EXCHANGE ON TRANSACTION OF THE P. W. D. WITH ENGLAND RECEIPTS ON ACCOUNT OF SERVICE AND OTHER FUNDS MISCELLANEOUS		
TOTAL III		
IV.—ITEMS ADJUSTABLE BY P. W. D.— PAYMENTS INTO TREASURIES BY CIVIL OFFICERS ON ACCOUNT OF P. W. D. CONTRIBUTIONS IN AID OF PUBLIC WORKS CHARGES FOR COLLECTION OF WATER RATES INTER-DEPARTMENTAL CHARGES TO P. W. D. PAYMENTS FOR LAND TAKEN UP FOR P. W. D. PURPOSES MISCELLANEOUS		
TOTAL IV		
TOTAL DEBITS AND CREDITS		
BALANCE FROM LAST ACCOUNT		
BALANCE CARRIED FORWARD		
GRAND TOTAL		

Detailed Explanations of the Heads.

PAYMENTS INTO TREASURIES BY OFFICERS OF THE P. W. D.— These amounts will be credited by the Civil Department upon the information received in the Treasury Accounts, and debited by the Public Works Department, in the same month upon the consolidated receipts of Treasury Officers furnished by Executive Engineers.

State Railway Branch.
Irrigation Branch.
Buildings and Roads Branch.

CHEQUES OF P. W. D. OFFICERS . The cheques paid will be debited on the Civil side of the accounts and those issued credited on the Public Works side. The Public Works Department will maintain the necessary watch over the outstandings.

INTER-DEPARTMENTAL CREDITS OR CHARGES BY P. W. D.— Whenever convicts are employed on public works other than jail works, the Public Works Department will pay the full market value of their labour, whether they be employed on Imperial, Provincial or Local Funds Works; the payment will be made in accordance with Rule XI, Article 95, Chapter 6, of the Civil Account Code.

To Forest Department.
To other Departments.

REVENUE AND EXPENDITURE IN P. W. D. TO BE CREDITED OR CHARGED UPON CIVIL ACCOUNTS— The Civil Accountant General will receive the debits of the Examiner, taking them to the loan account to which they are chargeable. The Civil Accountant General will be responsible for clearing the Examiner's debits or adjusting them upon the local accounts concerned.

Public Works chargeable to a loan upon the Civil books.

RECEIPTS ON ACCOUNT OF SERVICE AND OTHER FUNDS (one head for each fund). The details are to be sent by the Examiner direct to the Secretary of the Fund.

PAYMENTS INTO TREASURIES BY CIVIL OFFICERS ON ACCOUNT OF P. W. D.—

Water-rate collections.
Rent of Government buildings.
Rent of roadside lands.
Sale-proceeds of railway, Class C lands.
Recoveries of advances of P. W. D.
Surplus cash refunded by Civil Officers.
Miscellaneous.

INTER-DEPARTMENTAL CHARGES TO P. W. D.—

By Forest Department.
By other Departments.

PAYMENTS FOR LAND TAKEN UP FOR P. W. D. PURPOSES—

Railways.
Irrigation.
Other lands.

Chapter 61.—Military Department.

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Assignments.

1218. Assignments on local Treasuries are issued by Accountants General, at the beginning of the year, on the application of the Controller of Military Accounts, Controller of Military Supply Accounts, and Deputy Controller in Independent charge. The probable cash requirements of each office for each month are specified in these assignments.

Schedules of Receipts and Payments.

1219. The separate schedules of Military receipts and payments transmitted by Treasury Officers (Article 505) with their monthly accounts and bi-monthly lists of payments are, on receipt, collected together by the Accountant General and forwarded, in original, together with all vouchers for payments, including cheques and transfer receipts, to the Controller of Military Accounts, Controller of Military Supply Accounts, and Deputy Controller in Independent charge with a covering list in Form 159 for payments, and Form 160 for receipts;—the first list of payments should be sent about the 25th of the month to which it refers, and the second list and the schedules of receipts on the 10th of the next month.

1. These dates must be strictly observed, and if all the lists have not been received from Treasuries on the due dates those which have been received should be forwarded, and supplementary lists should be sent as early as possible after the receipt of the late schedules.

1220. The Accountant General will preserve for record a copy of the covering lists, and also a copy of the schedule of receipts and of the entries in the "Miscellaneous" column of the schedule of payments.

Form of Exchange Account.

1221. The outward Exchange Account Current is prepared in Form 161. The inward Exchange Account Current is in Form 162 prescribed by the Military Accounts Department. The mutual adjustment and clearing of items is regulated by rules laid down in Chapter 57, and each Controller or Deputy Controller in Independent charge furnishes the Comptroller General and the Accountant General concerned annually with a statement compiled in the manner mentioned in Article 1157 of that Chapter.

1. The following explanations may be of use :—*Head I.—Remittances to Civil from Military.*

This is intended for cash remitted by the Military Departmental Officer into a Civil Treasury.

These sums appear in the second money column of the Treasury schedule (Form 65). Transfer receipts drawn by Civil Treasuries, and cheques drawn by Cantonment Secretaries on Military Treasury chests will also be shown under this head. They appear in the first money column of Form 65.

Head II.—Remittances from Civil to Military.

These remittances are issues of payments upon cheques and transfer receipts issued by Military Officers, and also—when such is specially ordered, specie remittances from Civil Treasuries to Military Treasury chests. Registration fees, Stamp, Abkari and Salt collections, etc., paid into Military Treasury chests will appear under this head.

Head III.—Items adjustable by Civil.

This is intended for receipts and charges on account of the Civil Department received and expended by Military Officers, and debited or credited by them to the Civil Department for adjustment upon the Civil Accounts. Under this head may be included sums received into Military Treasury chests on account of Cantonment Funds, Contributions for Foreign Service, examination fees and subscriptions to Service Funds. Consequently the original items under this head are always in the account rendered by Military to Civil, and the responding entries are always in the account rendered by Civil to Military. The responsibility for adjustment rests with the Civil Officer.

Head IV.—Items Adjustable by Military.

This is intended for receipts otherwise than on receivable orders and for payments on Military Account otherwise than on cheques and transfer receipts issued by Military Officers, and also for the value of stores supplied by and returned to Civil Departments. These will be debited or credited to Military in the account rendered by the Civil to the Military. The only entries in the account rendered by Military to Civil are the responses given by Military in adjustment of these debits and credits.

The Civil Officer is entirely responsible for the clearance of heads I and III, and the Military Officer for heads II and IV. Accordingly, the Civil Officer need give no particulars in his outward Account Current of the items credited and debited under heads I and III, and in the same way the Military Officer need give no particulars of the items credited and debited under heads II and IV of his outward Account Current. Civil Officers in giving particulars under head IV of items credited will be careful to enter the full designation of the party paying the amount into the Treasury.

Returns for Military Accountant General.

1222. On the 23rd of June of each year each Accountant General and Comptroller should furnish the Military Controllers or Deputy Controller in Independent charge concerned with a statement showing the probable amount of original debits and credits on account of the Military Department that will appear in the Exchange Accounts for March (final) under head IV.—Items adjustable by Military, according to the latest available information.

1223. Each Accountant General should send direct to the Military Accountant General by the 30th of each month a statement in Form 163, showing the debits and credits to that department in his books for, and to the end of, the preceding month. In the case of Madras, Bombay, and India, the figures may be sent a fortnight later.

1224. A similar statement showing the debits and credits on account of Imperial Marine should also be sent to the Military Accountant

General, on the same dates, by each Accountant General having such transactions.

Adjustment of Stores.

1225. Adjustment of the value of stores supplied to the Civil Department for which payment can be required under the rules for inter-departmental charges should be made monthly, the debits being raised against the Government or Department concerned through the Exchange or Central adjusting account, as the case requires, supported by the receipt of the officer to whom the supply was made, in which the authority for the supply will be noted; the value of the stores will also be entered in the receipt, if practicable; otherwise a separate valuation statement will be furnished.

1. Military debits for ordnance stores supplied to Provincial Governments must be accepted, including exchange, *plus* cost of transport from seaboard to place of issue (4 per cent. on the value of the stores), *plus* 10 per cent. departmental charge on the sum of the above charges, in addition to all transit charges.

2. The cost of military stores supplied to Imperial Civil Department is not to be charged to the latter. The cost of carriage should be borne by the paying department as a Military charge if paid in advance or by the receiving department if paid on delivery.

3. The debits of the Military Department for medical stores supplied to Provincial Governments, Civil Departments, and Charitable Dispensaries will, for European stores, be at stock-book rates, *plus* exchange, *plus* 10 per cent. on the sum of the above two items. For stores locally purchased stock book rates only, *plus* 10 per cent., will be charged. For manufactured stores stock book rates, *plus* 8 per cent. (for interest on outlay, subject to revision from time to time, when necessary), *plus* 10 per cent. on the sum of the above two items, will be charged. In all cases the cost of transit from the place of issue must be paid by the receiving department.

1226. The following rules have been laid down with regard to the charge for new instruments supplied by the Medical Store Department, and to the repair of old ones:—

1. The charge for new instruments imported by the Medical Store Department will be at stock-book rates, *plus* exchange, *plus* 10 per cent. on the sum of the above two items. For new instruments locally manufactured or purchased stock book rates only, *plus* 10 per cent., will be charged. In both cases the cost of transit from the place of issue must be paid by the Civil Department.

2. No allowance will be made to the Civil Department for the value of instruments returned into store as useless and unserviceable, and no charge will be made to the Civil Department for the repair of instruments returned for repair and not brought upon the books of the Medical Store Department. But when any new articles are supplied from stores to complete a set, the charge will be as in Note 1, including cost of transit.

3. When European instruments returned into store on delivery voucher are found fit for repair and re-issue, credit will be given for them to the Civil Department at two-thirds of the stock book rates, *plus* exchange. For local instruments credit will be given at two-thirds of the stock book rates only. The charge for such instruments, on re-issue to the Civil Department, will be the sums thus allowed for them, *plus* 10 per cent. In both cases the cost of transit from the place of re-issue must be paid by the Civil Department.

1227. For European medical stores supplied to Municipalities, Native States, and private individuals, the charge will be stock-book rates, *plus* exchange, *plus* 20 per cent. on the sum of the above two items. For local stores, the charge will be stock-book rates, *plus* 20 per cent. In both cases the cost of transit from the place of issue must be paid.

Lapse of Transfer Receipts and Cheques.

1228. Military transfer receipts lapse at the end of the third account year after the year of issue, and Military cheques at the end of the third month after the month of issue. Both will be adjusted in the books of the Military Department, and not in those of the Civil Department.

Deceased Soldiers' and Deserters' Estates.

1229. Under Articles 176 and 177 of Act XII of 1894 (Indian Articles of War), the surplus of the estates of deceased persons subject to those Articles, or of the property of deserters is remitted to the Comptroller, India Treasuries; the surplus property of deserters should be credited as revenue immediately on receipt, while that of deceased officers and soldiers should be credited to a distinct sub-head under Deposits and entered in a register in Form 164. Such deposits, if not claimed within three years, will be credited to revenue, like any other deposits.

Receipts and Payments at a Military Treasure chest on account of other Departments.

1230. In cases in which Military Treasure chests are authorized to receive money from, or pay money to, officers of the Public Works (including Railway) Department, they will conduct and account for the receipts or payments in strict conformity with Articles 449, 451, 457, 458, 461 and 462.

1231. Transactions between Military Treasure chests and Public Works officers will be settled through the Central Adjusting Account. The cheques issued will be original items in the Public Works accounts. The cheques paid will be responding items in the Military accounts, and they will be so charged at once as the payment is made without waiting for the schedules of the original items. These schedules will, however, be furnished to, and be checked by, the Military Accounts Department as directed in Chapter 56; they should contain details showing the number, date, and amount of each cheque, and the name of the officer who drew it.

1232. Transactions between Military Treasure chests and Postal Officers will be settled in the same way. Remittances by Postal and Telegraph Officers will be original items in the accounts of the Accountant General, Post Office and Telegraphs, and responding items in the Military accounts. When advances are drawn by the Postal and Telegraph Officers, the payments by the Military Department will be original entries.

1233. Transactions with the Civil Department will be settled through the ordinary Account Current exchanged by the Civil and Military Account Officers.

Indian Military Service Family Pension Regulations.

1234. Subscriptions recovered under these regulations should be credited to the Controller of Military Accounts, Eastern Circle. (See Article 958.)

Pensions derived from the old Military and Orphan Funds.

1235. Pensions and certain other miscellaneous charges payable out of these Funds paid from Civil Treasuries or Military Treasure Chests (see Article 504) are adjusted finally in the Civil Department (see Article 957). The bills paid and covering schedules received with the Treasury or Military Exchange Accounts should be sent by the Civil Accountant General as soon as they are received to the Controller of Military Accounts, Eastern Circle, for audit and return. Any amounts objected to by the Controller of Military Accounts, Eastern Circle, should be held under objection in the Civil Department until the objection is satisfied.

Exchange on Transactions with London.

1236. The exchange on transactions with London should be shown in the Exchange Account with India.

Military Accounts submitted to Comptroller General.

1237. Monthly accounts of the Military Department are rendered by the Controllers of Military Accounts, Eastern, Western and Northern Circles, the Controller of Military Supply Accounts, and the Deputy Controllers in Independent charge, Secunderabad and Burma Divisions, to the Comptroller General and to the Military Accountant General; they should be furnished not later than 62 days after the close of the month to which they relate.

Chapter 62.—Post Office.

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Assignment of Funds.

1238. Letters of credit are issued by the Deputy and Assistant Accountant General, Post Office and Telegraphs, on Civil Treasuries, in favour of Postmasters, within their circle of audit, once a year, showing the requirements of an office during each month of the year. Supplementary credits are issued when occasion arises.

Accountant General's Statement of Postal Receipts and Payments.

1239. Actual receipts and actual payments on account of each Head Post Office are shown, without further detail or classification, in the monthly statement of receipts and payments and taken to credit and debit of the Account between Civil and Post Office in the Provincial books, and are communicated in the monthly account (Form 165) to the Accountant General, Post Office and Telegraphs. Miscellaneous receipts and charges by Civil Officers on account of the Post Office are also shown in the statement in the columns provided for the purpose. This account should be furnished by the 3rd of the second month after that to which it relates, and no vouchers need be appended to it, except for miscellaneous charges, as the Deputy or Assistant Accountants General, Post Office and Telegraphs, will have received a verified copy of the Pass book from the Postmasters concerned in accordance with Article 520.

1. In advance of the monthly Exchange Account a preliminary statement of treasury transactions with the Post Office should be forwarded to the Accountant General, Post Office and Telegraphs, so as to reach that officer on the 15th of the following month to which the account relates. In this statement the sale of ordinary postage stamps and unified stamps and service postage stamps with miscellaneous receipts and payments should be shown separately. Remittance transactions—drawings from or payments to treasuries—need not be shown. Should the statement be too late for the post the figures may be communicated by telegraph.

Post Office Statement of Civil Receipts and Payments.

1240. The Accountant General, Post Office and Telegraphs, furnishes each Civil Accountant General monthly with a statement showing the receipts and charges (if any) on account of the Civil Department appearing in the Postal Accounts, but not passing through any Treasury Accounts. These statements do not include any responding entries, but only original items which have to be adjusted in the Civil Department. On receipt of these statements the Civil Accountant General makes the

requisite adjustment of the transaction on his books by *per contra* debit or credit to account between Civil and Post Office and includes these debits and credits in his monthly statement of Postal receipts and payments.

Responsibility for Adjustment.

1241. The Accountant General, Post Office and Telegraphs, will be entirely responsible for clearing the debits and credits in the Exchange Account between Civil and Post Office.

The progress of adjustment of the debits and credits in the Exchange Accounts will be watched by the Accountant General, Post Office and Telegraphs, in the manner laid down in Article 1156, and he will annually furnish the Comptroller General with a progress register for each of the following Accounts:—

1. Transfers between Post Office and Telegraphs.
2. Accounts between Civil Accountants General and Accountant General, Post Office and Telegraphs.
3. Transfers between Postal Officers.

Differences in Money Order Accounts.

1242. The Accountant General, Post Office and Telegraphs, will communicate to the Comptroller General annually the difference between the ledger and the balance of the Issue Lists with a view to sanction being obtained to write off the amount by deduction from the credit on account of unclaimed Money Orders.

Stationery and Printing Charges.

1243. All charges on account of stationery supplied to, and printing work done for, the Postal Department are debited to that Department, the adjustment being made annually.

1244. In the case of stationery supplied from the Central Stores at Calcutta, Madras and Bombay, the Controller of Printing and Stationery and the Superintendents of Stationery communicate the amounts debitable to the Postal Department to the Comptroller, India Treasuries, who will raise the necessary debit in his Exchange Account with the Accountant General, Post Office and Telegraphs, by credit to "30.—Stationery and Printing" by deduction from the charges as "Stationery supplied from Central Stores to Postal Department."

1245. As regards printing work executed at Government Presses for the Department at the end of each financial year, each Accountant General or Comptroller debits in his Exchange Account with the Accountant General, Post Office and Telegraphs, the cost of printing work done for the Postal Departments, including the cost of stationery supplied for such work, the amount being adjusted by deduction from the printing charges. The Controller of Printing and Stationery and the Superintendents of Stationery will treat the cost of this stationery in the same way as that of other stationery issued to the Press concerned.

Chapter 63.—Telegraph Department.

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Assignment of Funds.

1246. The Deputy Accountant General, Post Office and Telegraphs, before the commencement of each official year, issues letters of assignment on treasuries in favour of Telegraph Officers. He furnishes by provinces a statement of these assignments to the Civil Accountant General or Comptroller concerned. He also issues monthly letters of credit on treasuries in favour of Telegraph Officers, copies of which are forwarded to the Civil Accountant General or Comptroller of the province concerned. Supplementary letters of assignment or of credit are issued when occasion arises.

1. Funds are supplied to the Director, Persian Gulf Section, and to the officer in charge of the Muscat office by letters of assignment issued once a year by the Deputy Accountant General, Post Office and Telegraphs (Telegraph Branch), on Bushire and Muscat Treasuries respectively. Monthly letters of credit are also issued on Karachi Treasury in favour of the Director, Persian Gulf. Intimation of these is sent to the Comptroller, India Treasuries, and to the Accountant General, Bombay.

Accountant General's Statement of Telegraph Receipts and Payments.

1247. The receipts and payments are taken to the remittance head "Account between Civil and Telegraph," and a monthly statement thereof in a form similar to that used for the account with the Post Office (Form 165) will be sent to the Accountant General, Post Office and Telegraphs, Calcutta. With this statement will be submitted every month any receipts granted by Telegraph Masters for stamps advanced as permanent advances under Article 546, together with a list of such receipts, the total of the list being stated in words as well as in figures. Receipts on account of special advances of stamps made under Article 547 should be shown distinctly at foot of the above list. As it is necessary that temporary advances made under Article 547 should be adjusted before the end of the next month at the latest, an auditor finding such an advance in the \pm memo. should enter it in his objection book in the column "Items awaiting clearance," and should remove the objection when the advance is adjusted by an addition to the stock in the \pm memo.

1248. Cancelled.

Telegraph Statement of Civil Receipts and Payments.

1249. The Accountant General, Post Office and Telegraphs, furnishes the Civil Account Officer with a monthly statement (in Form 168) of the receipts and charges on account of the Civil Department appearing in the

accounts of the Telegraph Department. This statement does not contain any responding items, but only original items which have to be adjusted in the Civil Department. The Civil Account Officer will make the requisite adjustments in his accounts upon these statements by *per contra* debit or credit to the Telegraph Department, and will include these debits and credits in his monthly statement of Telegraph receipts and payments.

Responsibility for Adjustment.

1250. The Accountant General, Post Office and Telegraphs, bears the entire responsibility for clearing the debits and credits under Exchange Account between Civil and Telegraph in the Civil Accounts; and no account of the outstandings need be kept by the Civil Account Officer. Nor will the transactions be adjusted to service and other heads upon the local accounts. The Civil Account Officer must, however, use due endeavour to adjust debits and credits given him by the Accountant General, Post Office and Telegraphs, and must take the necessary action to clear the account of any debit and credit which he has passed on to the Telegraph Accounts, but which the Accountant General, Post Office and Telegraphs, finally rejects.

1. The monthly rate of exchange for converting Krans into Rupees in the accounts of the Indo-European Telegraph Department will be communicated to the Deputy Accountant General, Post Office and Telegraphs (Telegraph Branch), by the Director, Persian Section.—(G. I., F. D., No. 77-H. D., dated 17th May 1912.)

1251. The Accountant General, Post Office and Telegraphs, will annually furnish the Comptroller General with a progress register, compiled in the manner laid down in Article 1157, for each of the following accounts:—

Account current between Civil and Telegraph.

Transfers between India and Indo-European Telegraph and Post Office.

Provincial Lines of Telegraph.

1252. A contribution or payment to the Telegraph Department for services rendered, either by way of rent for a private line or as contribution under guarantee or agreement, towards the expense of maintaining a line or office, is to be dealt with between the Telegraph Department and any other department, or any Government office, in the same way as similar arrangements between the Telegraph Department and the public generally. The amounts will appear in the Telegraph accounts as contributions or rents, by debit to the Civil Department, and will in the Civil Accounts appear as miscellaneous expenditure of the department concerned, or contingent expenditure of the office concerned, by credit to the Telegraph Department.

1253. In the case of branch telegraph lines worked on the guarantee against loss of a Local Government, the amount of loss or gain on working is at the end of the year passed by the Telegraph Department, through the Exchange Accounts, to the Civil Accountant General concerned.

Stationery and Printing Charges.

1254. All charges on account of stationery supplied to, and printing work done for, the Telegraph Department are to be debited to that Department, the adjustment being made annually.

1255. In the case of stationery supplied from the Central Stores at Calcutta, Madras, and Bombay, the Controller of Printing and Stationery and the Superintendents of Stationery communicate the amounts debitable to the Telegraph Department to the Comptroller, India Treasuries, who will raise the necessary debit in his Exchange Account with the Accountant General, Post Office and Telegraphs, by credit to "30.—Stationery and Printing" by deduction from the charges as "Stationery supplied from Central Stores to the Telegraph Department."

1256. As regards printing work executed at Government Presses for the Telegraph Department at the end of each financial year, each Accountant General or Comptroller debits in his Exchange Account with the Accountant General, Post Office and Telegraphs, the cost of printing work done for the Telegraph Department including the cost of stationery supplied for such work, the amount being adjusted by deduction from the printing charges. The Controller of Printing and Stationery and the Superintendents of Stationery will treat the cost of this stationery in the same way as that of other stationery issued to the Press concerned.

Chapter 64.—Account between India and England.

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Description and Form of Outward Account.

1257. The London account is prepared in Form 169 and is to be despatched once a quarter to the Comptroller General; but monthly schedules, in the following form, are required in anticipation of the account. Vouchers must be sent with these schedules.

No.

Government of _____ Schedule No. _____ of the London Account
for _____ 19 .

Item No.	Particulars.			Received or paid in India in Indian Currency.			Exchange, Debited (—) or Credited (+).			NET AMOUNT CREDITED OR DEBITED TO LONDON.					
										In Indian Currency.			In British Currency.		
										R	a.	p.	£	s.	d.
										300	0	0	4	11	0
										304	11	0	20	6	3

The figures given are those appertaining to an item of R300, the equivalent of which at 1s. 4½d. is £20-6-3.

1258. A separate schedule is required for each minor head, such as "Postage collected in India," etc. Each schedule should bear a distinguishing number, and the vouchers should be numbered to correspond with the items in support of which they are forwarded.

1. When the several items in a schedule involve separate receipts or payments in England, fractions of a penny should not be shown, fractions of a halfpenny or less being omitted and larger ones being shown as a penny; when the whole schedule involves only one receipt, or one payment in England, the fraction should be omitted only in the total of the schedule.

1259. To insure the agreement of the figures in the Account Current with those shown in the Finance and Revenue Accounts for the year, a comparison should be made, in the first week of November in each year, of the London Accounts for the four quarters of the year with the corresponding total in the final account for March, as modified by subsequent journal entries submitted to the Comptroller General for incorporation in the accounts of the year. In the event of any difference being discovered, a supplementary Account Current and schedule should be submitted.

Items to be included in the London Account.

1260. The several items which can appear in this account, and the accounts which are adjusted through it, are detailed in the list of heads under Remittance Account between England and India (Appendix P).

General Restrictions.

1261. In the account with London no transactions are to be unnecessarily included. The general rule is that no item of receipt or payment is to appear when the credit or debit to the general revenues of India will remain unaltered; thus an advance of pay to an officer proceeding home is not debited to London, because the amount is recovered by short payment of his leave allowances; but any sum to be actually recovered in cash may be debited. So also a recovery of an advance of pay made in England must be finally adjusted within the Indian Accounts, unless it is on account of an advance made to an officer paid from local or municipal funds or by a foreign State, in which case it will always be credited to the London Account.

1. In illustration of the order that no transactions are to be unnecessarily included, it may be well to mention some cases in which special orders have been issued.

- (a) Advances to British troops proceeding home are to be finally charged in India.
- (b) Gain by exchange on stores supplied to Provincial departments is not to be included in the London Account, but to be taken to "Exchange on Remittance Accounts" or "Account Current with India" according as it originates in the Accounts of India or the other Provinces.
- (c) Payments out of the fund set apart in 1849 by the agreement with Maharaja Dhulip Singh should be a final charge in India.
- (d) This account should not be used for remitting balances of Civil Savings Bank depositors who have gone to the United Kingdom, as such remittance should be made by money order.

Special items in Outward Accounts.

Basses and Minicoy Light Dues.

1262. The dues are taken at a tonnage rate under orders of His Imperial Majesty in Council, dated 10th August 1903 and 21st October 1912, passed agreeably to an Act of Parliament, and are calculated at three-sixteenths of a penny for Basses and one-sixteenths of a penny for Minicoy Lights, subject in each case to a reduction of 25 per centum. When paid or collected in India, the sterling rates are converted into Indian currency at the official rate of exchange fixed for the year. Commission at $7\frac{1}{2}$ per cent. on the realizations is credited to Customs, and the balance to "Remittance Account between India and England." When a refund of these dues is made, the collectors of the dues should show them in their statements of collections periodically sent to England. These dues are now for the most part collected in England.

1263. Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General who will obtain the forms from England.

1264. The accounts of Basses and Minicoy Light dues should be summarised as in the specimen form given below for submission to the India Office:—

Statement of the amount due to the Board of Trade in respect of the Account of Basses and Minicoy Light Dues collected in Burma in the quarter ended 31st December 1903.

	<i>Rs.</i>	<i>a.</i>	<i>p.</i>
Light dues collected at Rangoon	5,507	8	0
Ditto ditto Bassein	1,738	10	4
Ditto ditto Akyab	2,776	12	4
Ditto ditto Moulmein	1,276	8	7
Gross amount of dues	11,299	7	3
Less amount refunded to Chupra	37	4	8
Net amount of dues	11,262	2	7
Less commission at $7\frac{1}{2}$ per cent. on net amount	844	10	6
	10,417	8	1
Add commission due to Board of Trade, as per Query No. 71 of 1902-03	22	7	7
	10,439	15	8
Equivalent in sterling, at 1s. 4d. the rupee	£696	0	0

1. The Minicoy dues should not be shown separately from the Basses dues, but in one sum both in the counterfoil and in the account.

2. All refunds of light dues should be adjusted at the official rate of exchange for the year in which the refunds are made.

Deceased and Distressed Seamen.

1265. The rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed, British seamen have been laid down by the Government of India for the guidance of the Account Department and the Marine Officers concerned. Those relating to the Marine Officers will be found in Articles 710 to 712 of the 1st Volume of the Civil Account Code, and the following rules deal with the disposal by the Accountant General of the duplicate account sent to him, and with the final adjustment of the account rendered to the Secretary of State:—

On receipt of the duplicate account, the Accountant General will check in detail the transactions included in it, and, having satisfied himself of their correctness, report to the Secretary of State the amounts due to or by the Board of Trade on account of the balances of Shipping Masters' accounts and seamen's money orders. The report will be in Form No. 171, and the balance of each Shipping Master's account should be separately entered in it, and should agree with the accounts rendered to the Board of Trade, and correspond with such adjusting entries as are made in the schedules of the London Account Current. The duplicate account should be filed in the office, and its contents compared with the entries in the quarterly Account Current, London.

The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

The receipts and charges on this account fall under the head "Balances of Shipping Masters' Accounts;" only the net figures should be shown in the London Account.

1266 and 1267. Cancelled.

Navy, Emigration, and other Bills.

1268. For claims against His Majesty's Navy (*e.g.*, for stores supplied and work done for His Majesty's ships or payments made to contractors on this behalf) navy bills in duplicate must be obtained, which will be forwarded for realization through the London Account. All charges incurred by Civil Department for similar supplies should be passed on to the Controller of Marine Accounts, Calcutta, for adjustment, and the navy bills in duplicate endorsed in favour of the Accountant General, India Office, London, with supporting vouchers (*e.g.*, receipts signed by the responsible officer of the ship in the case of stores supplied) should be forwarded to the Controller of Marine Accounts, Calcutta, for transmission to the Comptroller General. In the case of cash supplied to His Majesty's ships the charges will be included in the London Account of the Province, and the Navy bills in duplicate endorsed in favour of the Secretary of State for India should be submitted direct to the Comptroller General.

1269. Bills on the Crown Agents for sums advanced to the Emigration Agents are debited to Account Current with London. Those drawn in Calcutta are forwarded to the Comptroller General by the Comptroller, India Treasuries, for despatch to the India Office, while those drawn in Madras are forwarded to the India Office by the Accountant General.

1270 and 1271. Cancelled.

Stamp Duty on Royal Warrants.

1272. When Royal Warrants are received for delivery to persons appointed to posts in India and resident in it, the equivalent of a sum of 10s. on account of stamp duty on each warrant should be recovered, as a matter of course, from the person appointed, and without any special instructions on the subject from the Secretary of State.

1273. The amount is credited in the Outward London Schedule. It is also debited to India in the Inward London Account, as it represents an actual payment in England, and if no recovery has been effected before receipt of the extract from this account, it should be made as soon after as possible and the debit responded to in the next outgoing London Schedule.

Direct Remittances to England.

1274. As a general rule, no money should be paid in England on account of the public service, except through the Secretary of State; but this rule has been relaxed in the case of stores purchased, or literary work done, in England under the control of the authorities in India, when the payment should be made without the intervention of the India Office.

1275. When any such payment is to be made in England, the officer who is responsible for making the payment can present his bill for the money to the Accountant General, and obtain in payment of it a bill of exchange payable in London, which the Accountant General will purchase through the Bank. If in any case the Government of India grants authority to make the payment through the Secretary of State, the Local Government should be moved to send a separate communication through the Government of India (except Madras and Bombay), requesting that the payment may be made. Credit should be given in the London Account if cash has actually been lodged in an Indian Treasury; otherwise credit should be delayed till the payment has been notified in the Inward London Account.

Claims for recovery by Secretary of State.

1276. Payments in India on account of His Majesty's Imperial or other Government, which are to be recovered by the Secretary of State, are to be advised to the Comptroller General for communication to the India Office as soon as possible, and in anticipation of the regular account; and all vouchers and documents necessary for the recovery are to be sent with the advice. Vouchers for charges of an unusual nature should either be supported by orders of Government authorizing their recovery in England, or the circumstances under which the charge was incurred should be fully explained. Credits to Imperial Funds should be dealt with in a similar manner.

1. When claims are raised on account of telegrams despatched in India, copies of the telegram should be furnished with the claims. If the telegrams are of a secret nature, information as to the dates of despatch and the department from which the telegrams issued, with any further particulars which may be necessary for their identification, should be addressed under cover to the Financial Secretary, India Office.

Secretary of State's Bills.

1277. The amount of the Secretary of State's bills advised to Calcutta, Madras, or Bombay must be adjusted as follows in the month in which they are drawn by the Secretary of State. The sterling amount of each bill is to be debited at Rs15 per £ to the head "Bills drawn on India by the Secretary of State" by credit to a head called "London Bills Payable, Principal", and the difference between the rupee value thus stated and the rupees actually drawn for should be debited or credited, as the case may be, to "Exchange on Remittance Accounts" for bills drawn on Calcutta, and "Account Current with India" for bills drawn on Madras and Bombay, minor head "Exchange on Secretary of State's Bills," by credit or debit to a head called "London Bills Payable, Exchange."

1278. The debits under "Bills drawn on India by the Secretary of State" will thus, in each month, be the same as the credits in the Home Accounts under the corresponding head.

1279. The head "London Bills Payable, Principal," is to be debited at the time of payment with the rupee equivalent of the sterling amount of the bills at one shilling and four pence the rupee, the difference between this amount and the amount actually paid being taken to the head "London Bills Payable, Exchange."

1280. Both the heads "London Bills Payable, Principal" and "London Bills Payable, Exchange" will be closed to balance. The balance of the former head at the close of the year will represent the sterling amount of the bills outstanding on the 31st March, and the balance of the latter head will be the exchange on the bills outstanding.

1281. A monthly statement of Council Bills will be rendered to the Comptroller General by the Comptroller, India Treasuries, and the Accountants General, Madras and Bombay; the debits under the head "Bills drawn on India by the Secretary of State" will also be included in the Outward Accounts Current with London.

1282. Telegraphic transfers are necessarily advised and paid before the post advices, showing the sterling equivalents are received. The payments should be debited to "London Bills Payable, Telegraphic," and after all the post advices for the month are received a transfer entry should be drawn up debiting "Bills drawn on India by the Secretary of State" and "Exchange on Remittance Accounts" or "Account Current with India," as explained in Article 1277 by credit to "London Bills Payable, Telegraphic."

1283. The Comptroller General prepares a weekly statement to show the progress of the drawings and payments of Council Bills, and to enable him to do this the Accountants General, Bombay and Madras, send him every Monday a telegram showing—

- (a) Amount of Council Bills advised.
- (b) Amount of bills paid during the week.
- (c) Amount of bills advised but not paid.
- (d) Amount of telegraphic transfers advised but not paid.
- (e) Total of a, b, c, and d check figure.

1284. The Secretary of State has certain payments to make, which are reckoned in rupees in India. These payments he makes by special bills drawn in the same form as Council Bills; but they must be carefully distinguished from the Council Bills, and the payments when made are to be passed on to the proper service head. At present there are only two such classes of payments, *viz.*, (1) certain Nizamut Pensions, which are paid by bills on Calcutta and are charged to service heads in the Bengal Accounts, (2) certain payments to the Euphrates and Tigris Steam Navigation Company, which are paid by bills either on Calcutta or on Bombay, and which when paid should be charged to the Post Office.

Method of Conversion.

1285. The debits and credits in the London Account Current are made on the basis of converting Indian figures at 15 rupees the pound, the rate at which the sovereign is a legal tender in India. Ordinarily, the rate for the adjustment of financial transactions between India and England will be fixed at this rate, and as the majority of the transactions passing through the account between England and India is adjusted at the fixed annual rate, there will generally be no adjustment for exchange, but when an adjustment is to be made at any other rate, the exchange is to be shown separately on the supporting schedule, its amount being carried to the debt head "Exchange on Remittance Account" in the India Accounts alone, while for other offices the amount will be taken to the Exchange Account with India. As each schedule will refer to one particular head of the Account Current, the exchange may be calculated on the aggregate only, so that the second and third money columns of the schedule will be filled up on the total line only.

1286. The amount to be credited in the London Account will be the value of the sterling credit at 16 pence the rupee, the difference between this amount and the sum actually received being taken to Exchange on Remittance Accounts or to Account with India; similarly, the amount to be debited to the London Account Current will be the equivalent at 16 pence the rupee of the sterling amount calculated at the prescribed rate of exchange, and the difference between this amount and the sum actually paid will be taken to Exchange on Remittance Accounts or to Account with India; for instance, when the fixed rate is 1s. 4½d., and it is necessary to recover or pay a sum of £10, R147-11-1 will be received or paid, to adjust which R150 will be credited or debited to the London Account, and R2-4-11 will be debited or credited to Exchange on Remittance Accounts, or to Account with India, as the case may be.

Rate of Exchange.

Official Rate.

1287. With the exception of the transactions mentioned below, which are adjusted at rates fixed by special orders, exchange should be calculated on *all* transactions at the rate fixed for each year for the

adjustment of transactions between England and India. For method of calculation, see Appendix L.

1. The rate for each year is here recorded for convenience of reference.

	s.	d.		s.	d.
Before 1871-72	3	0	For 1887-88	1	6
For 1871-72	1	11	" 1888-89	1	5
" 1872-73	1	11½	" 1889-90	1	4½
" 1873-74	1	11	" 1890-91	1	5
" 1874-75	1	10	" 1891-92	1	6½
" 1875-76	1	10½	" 1892-93	1	4½
" 1876-77	1	9½	" 1893-94	1	2½
" 1877-78	1	9½	" 1894-95, 1st quarter	1	3½
" 1878-79	1	9	" " 2nd "	1	1½
" 1879-80	1	7½	" " 3rd "	1	1½
" 1880-81	1	8½	" " 4th "	1	1½
" 1881-82	1	8	" 1895-96	1	1½
" 1882-83	1	8	" 1896-97	1	1½
" 1883-84	1	7½	" 1897-98	1	2½
" 1884-85	1	7½	" 1898-99	1	3½
" 1885-86	1	7½	" 1899-1900	1	4
" 1886-87	1	6½	" 1900-01	1	4

and until further notice.

* These rates of exchange do not apply to the payment of furlough and absentee allowances in England or in a Colony where the standard of currency is gold, the rate for which has, pending further orders, been fixed at 1s. 6d. the rupee. But furlough allowances of officers fixed in sterling and paid in India should be paid at the rate of exchange fixed annually for the adjustment of financial transactions between the Imperial and Indian Governments. Officers placed on special duty in England or sent from India for that purpose shall, with effect from 1st April 1893, receive the equivalent at 1s. 6d. per rupee of the pay due to them under the Regulations. Pensioners resident in India, who draw the rupee pensions at the Home Treasury, will receive them converted at the official rate of exchange.

2. As orders have been issued for the adjustment of certain classes of transactions at the annual fixed rate, it is thought advisable to detail them here—

Emigration bills, collections of Besses and Minicoy light dues, emigrants' remittances, pensions to retired Hong-Kong Policemen, navy bills, recoveries of family allotments, balances of Shipping Masters' accounts, excluding transactions on account of Seamen's "Money orders," stores for provincial services and local funds, stores for ordinary public works of Mysore, Hyderabad, and other Foreign States and the cost of passages of officers claimable from His Majesty's Imperial Government and recoveries in India on account of damages or short deliveries of stores shipped from England and payments to the British Post Office on account of the continental transit of letters and newspapers and to India on account of the exchange of parcels.

The fixed percentages on account of departmental charges, etc., will, of course, be calculated on the cost of the stores as converted. The portion of freight paid in England will also be adjusted at the rate fixed for the stores themselves.

Special Rates.

1288. The exceptions to adjustment at the fixed rates are—

(a) Converted at two shillings } Certain transactions of Military the rupee. } Funds.

The expression "par rate of Exchange," which is sometimes used to denote the rate of two shillings to the rupee, must not be used.

(b) At the lowest rate of the } Secretary of State's latest reported } Recoveries in India on account } of the cost of appeals to Privy } Council on behalf of estates } under the Court of Wards. } drawings on the presidency concern- } ed at the time the advice of the } recovery to be made in India is } received }

There should not be any entries in the Remittance Account between England and India in respect of such cases. But on receipt of intimation from the Secretary of State of the amount due in sterling, its equivalent in Indian currency will be recovered from the wards' estate at the rate of exchange mentioned above. The amount when recovered should be finally adjusted under the head "I.—Land Revenue, Miscellaneous, Recoveries in India of Law Charges in England on account of appeals from India."

(c) Transactions on account of Seamen's Money Orders in Shipping Master's accounts are adjusted at the rate of exchange at which the money orders are issued.

What year's rate applies.

1289. In the absence of specific orders to the contrary, whenever any sum due to the Government in sterling money is tendered or recovered in Government rupees, the amount to be accepted in British Indian currency shall be calculated at the rate of exchange fixed for the adjustment of financial transactions between the Indian Government and His Majesty's Imperial Government *at the time the demand for payment is made.*

1. An exception to the general rule here laid down is contained in Article 66 of the Civil Service Regulations under which advances received by officers in England will be recovered in India at the rate of exchange of the year in which the advance was made. Such advances, however, do not pass through the Account Current (see Article 762). A similar exception is contained in Article 1302.

2. Refund of the cost of a passage which has been paid for in sterling by an officer recalled to duty is made at the annual rate for the year in which the passage was taken. Recovery of messing charges at sterling rates from officers recalled to duty from leave in England or returning from deputation on duty there is made, in the case of officers provided with a free passage and not with an allowance in lieu of passage, at the official rate of exchange in force on the day of embarkation.

3. In paying in one year salaries fixed in sterling which are due for a portion of a preceding year, the official rate of exchange in force when the salary drawn first became payable should be applied.

4. In paying in one year an advance of furlough allowance fixed in sterling which is due for a portion of the following year, the official rate of exchange in force when the advance is actually drawn should be applied.

Pensions and Leave Allowances in Rupees.

1290. In the case of pensions and leave allowances fixed in rupees but paid in sterling, which are chargeable either wholly or partly to Foreign States or Local Funds, the equivalent of the actual cost of the pensions or leave allowances in sterling at the privileged rate of exchange, viz., 1s. 9d. per rupee in case of pensions and 1s. 6d. per rupee in the case of leave allowances, should be recovered from the Foreign States or Local Funds by reconvertng the sterling amount into rupees at the rate of exchange fixed for the adjustment of transactions between England and India *for the year in which the demand for payment is made.* The year of the outward account in which the entry in the London Account is responded to should be regarded as the year of demand.

Inward Account.

Form and Contents.

1291. The Inward Account Current from London will contain only actual and original receipts and payments, and will exclude all items

which have been shown in the Homeward Account. This account is received by the Comptroller General who sends extracts from it to the Account Officers concerned.

The India Office in calculating fractions of a month takes every month as consisting of thirty days.

1292. Salaries and allowances of all kinds are brought finally to account in the Home Accounts and are not included in the India Office Account Current. Pensions and leave allowances paid in the Colonies other than those which exchange Accounts Current with the Government of India are similarly treated, and to enable the India Office to deal with these, quarterly returns in Form No. 172 are submitted by the Accountants General, Madras, Burma, and Bombay, and the Comptroller, India Treasuries, to the Comptroller General, showing the warrants issued for payment of pensions or leave allowances in the Colonies, the return for pensions being separate from that for leave allowances. Payments made in those Colonies which exchange Accounts Current with the Government of India will be adjusted through those Accounts Current.

1. As to allowances specially chargeable to Local Funds, etc., see Article 1290.

Treatment in Accountant General's Office.

1293. On receipt of extracts of the Inward London Account from the Comptroller General, the Accountant General should adjust the receipts and payments to the proper heads by debit and credit to the account with London and include these responding entries in his schedules of the Outward London Account. Exchange should be adjusted as laid down in Article 1285.

1. When, in the extract from the Inward London Account received from the Comptroller General, any item is found susceptible of adjustment in the Public Works, Military, or Marine Department, an extract, supported by the original documents, should be communicated to the Accountant General of that Department or the Controller of Marine Accounts as the case may be, for adjustment. The Comptroller General should at once be informed when any item is so passed on.

2. If an amount paid or received in England on any private or trust account is remitted to India through the account from London, the exchange must be borne in mind in making the adjustment in India. Thus, a legacy of £29,000 received in England was remitted through the account for expenditure on education in Bengal; the amount available for expenditure was not ₹4,20,000, but ₹3,36,000.

European Stores.

Purchase.

1294. The Resolution of the Commerce and Industry Department, No. 4941—4988-102, dated 14th July 1909, states the extent to which, in the purchase of European stores, the intervention of the India Office must be used, or may be used, or may not be used. The rules do not apply to Local Funds including those which have been placed on the same footing as Municipalities in regard to their financial relations with Government, by the Finance Department Resolution No. 5902-A., dated the 19th November 1907, or to independent and non-official corporations, such as Port Commissioners or Municipalities.

NOTE.—The Local Funds and Port Trusts above referred to may make their own arrangements for the supply of stores subject to any control provided by local laws, unless they should, at any time, be expending Government revenues on behalf of Government, or the Government should, in any special case in which it may advance to them funds for particular works, direct otherwise.

1295. Officers who indent for stores on the India Office must state specifically in the indent whether the cost is to be treated as an Imperial, Provincial, or Local Fund charge, or whether it is a charge against any Foreign State.

NOTE 1. When stores are obtained through the India Office for Departments, the cost of which is divided between Imperial and Provincial Revenues, indents for the same should be marked as chargeable to "Imperial" with the major head of account added after the word (e.g., "Imperial—7 Excise").

NOTE 2.—For form of indent and instructions to be observed in its preparation and transmission, see Financial Department Resolutions No. 4942-S. R., dated 24th August 1903, No. 217-S. R., dated 13th January 1904, and No. 2528-S. R., dated 23rd April 1904.

1296. Great care should be taken to enter in the indent the correct head of account to which the cost of the stores is debitable; in the event of any error being subsequently detected, the Accountant General should make the necessary correction in his own accounts, and should not send any announcement to the Secretary of State.

Stores for Imperial Departments.

1297. The cost of stores required for Imperial Departments, or for the joint use of Imperial and Provincial Departments, is charged off finally in the Home Accounts.

NOTE.—Payments made in England for materials required for bronze coinage and for nickel required for nickel coinage, including freight, etc., are however charged in the Remittance Account between India and England.

Stores for Provincial Services, Local Funds, or Native Governments.

1298. If stores are required for the use of a provincial department exclusively, but are not specially applicable to the service of any single province, their cost will be debited at home to Provincial Services, India, and its distribution will be made by the Comptroller General among the provinces supplied.

1299. Payments made in England on account of stores and freight (unconnected with Public Works) chargeable to Provincial Services, Local Funds, and Foreign States, etc., are communicated by the Comptroller General to Provincial Accountants General in monthly statements received from the India Office, and are charged by the Secretary of State as remittances to India. The statements for similar payments connected with the Public Works Department are forwarded to the Accountant General of that Department, which enables him to answer the debits in the remittance accounts received by the Comptroller General from London.

1300. As it is essential that the account with London should at once receive credit for the whole amount charged, the amount communicated in the monthly statements will be adjusted immediately by debit *per contra*. This debit, as regards Provincial Services, will be made to the appropriate service head; as regards Local Funds, as expenditure of the

fund concerned; and as regards Native States, to the debt head "Account Current with Native States." In the last-named instance arrangements must be made at once for the necessary recovery. When, for want of sufficient information, it is difficult to determine the proper head of charge, or when recovery has to be made through local officers, the items must be placed in a suspense head, "English Stores--Suspense Account."

1301. On receipt from the Comptroller General of extracts from the Secretary of State's remittance account, the figures relating to the stores here mentioned will be compared with the credits already afforded on account of them to the London Account, steps being taken for the settlement of any difference that may be noticed.

1302. The recoveries from Provincial Services and Local Funds must be made at the rate current for the year of payment in England, and not that of the year of recovery in India.

1. Recoveries made by the Public Works Department at the instance of the Civil Department from Local Funds for English stores supplied will be credited by that Department to the Civil Department.

2. As trivial damages, unless arising from manifestly defective packing, are irrecoverable, credit must be given to London for the full amount there paid for stores supplied for Provincial Services without deduction for such petty damages.

3. In case of petty differences between the invoice and the account current debits of charges paid for stores in England, the latter should be taken as correct and recovery made accordingly. Recoveries made for other damages and short deliveries should be certified on the return packing accounts.

1303. The following additions are made to the invoiced price of European articles supplied for Provincial and Local Funds, Railways and Irrigation Works, Native States, private individuals, etc., in calculating their cost recoverable from these various sources:—

(a) One per cent. for marine insurance, cost of stores lost, general average, etc.

(b) Two per cent. for departmental charges.

1. (a) and (b) are not levied on military and medical stores and (a) is only levied at one-half per cent. on stores required for State Railways and Irrigation Works classed as Imperial. Where under special arrangements the contractor undertakes to deliver stores at an Indian Port and not at the India Office, no charge is made under (a).

2. The adjustment of these extra charges should be made entirely on the Indian books by credit to "XXV.—Miscellaneous—Percentages chargeable on European stores for Provincial and Local Funds, construction of Railways and Irrigation works, Native States, etc.," and debit to the parties supplied.

(c) Exchange at the rate annually fixed for the adjustment of financial transactions between the Indian Government and His Majesty's Imperial Government.

NOTE.—For adjustment of exchange, *vide* Article 1235.

In the case of supplies to Native States the cost of all stores supplied must be prepaid in cash. The rupee deposits received on account of stores specially imported for them should be converted at the average rate of exchange for the month in which the money is paid into the Government Treasury, and the cost in sterling of the stores supplied by the India Office (including sea-freight payable in England) together

with the extra charges mentioned in clauses (a) and (b) should be adjusted month by month against the sterling deposit.

The difference between the sterling deposit so arrived at, converted into rupees at the rate of $\text{Rs } 15 = \text{£}1$, and the actual rupee deposit should be credited to Civil Department.

NOTE 1.—The above rule regarding the prepayment of the cost of stores supplied does not apply in the case of stores and materials ordered for the Jodhpur-Bikaner and the Udaipur-Chitorgarh Railways through the India Office; for these the following procedure will be adopted :—

Before an indent for stores and materials is forwarded to the India Office for compliance the full amount due should be deposited in the case of the Jodhpur-Bikaner Railway by the Jodhpur and Bikaner Durbars in the National Bank of India, Bombay, and in the case of the Udaipur-Chitorgarh Railway by the Mewar Durbar in a Presidency Bank, in the name of the Accountant General, Railways, under whose authority alone withdrawals will be permitted. On presentation of the monthly account, the necessary payment should be made in cash by the bank concerned into a Government Treasury, and any balance remaining after the stores have been paid for, will be refunded to the Durbars under the orders of the Accountant General, Railways. A charge of half per cent. will be made on account of the interest earned for the period between the date of payment of the cost of the stores in England and the date of recoupment in India, in addition to the percentages mentioned in clauses (a) and (b) of this article.

NOTE 2.—The one per cent. for insurance is intended to cover losses during the voyage to India and not risks of loss between the ship's side and the shore.

NOTE 3.—The procedure in Note 1 will also apply to the Mewar Durbar which has been permitted to place funds for railway materials required from England for the Udaipur-Chitorgarh Railway which are chargeable to the Capital Account of the Railway, in deposit account with a Presidency Bank.

1304. Similar extra charges should be made for stores imported from England for Imperial Services, but eventually transferred to Provincial, etc.

Register of Invoices.

1305. The annual report of the expenditure on stores in each department or province, which is submitted to the Government of India in the Department of Finance by each Local Government, is described in Article 1624.

1306. Cancelled.

1307. In the case of stores supplied for Provincial Services, Local Funds, and Native States, the Comptroller General forwards the statements of payments and invoices (see Article 1299) or extracts therefrom to the Account Officer of the province or department for which the stores are supplied, and it is the duty of the latter officer to compare these statements with the invoices of the stores supplied, transmitted to him weekly through the Comptroller General and the Comptroller, India Treasuries, or (in the case of Madras and Bombay) directly by the India Office, in order to see that invoices of all stores shipped for departments in account with him have been received and distributed. This comparison is not made in the case of stores supplied for Imperial Departments, the cost of which is finally adjusted in the Home Accounts and in regard to which only invoices are sent by the India Office.

1308. On receipt of the invoices they should be entered at once in a register which should contain separate pages for each department or officer obtaining stores from Europe, and should set forth the following

details under each heading: (1) Name of vessel. (2) No. of invoice. (3) Date of invoice. (4) Nature of stores. (5) Value of stores. (6) Freight paid in England. (7) Total. (8) Freight payable in India. (9) Grand Total. (10) Initials of Superintendent. This register should also contain columns to show the number and date of the memorandum or letter forwarding the annual abstract statements (Article 1309) to each officer and the register number and date of receipt of his reply, and should be used for comparison with the monthly statements received from the Secretary of State. The invoices or extracts therefrom should then be forwarded to the Departmental officers concerned.

1309. The Government of India has directed (*F. D. No. 1267, dated 21st July 1871*) that the local Accountants General must satisfy themselves that the stores shown in these registers are brought on the store accounts of the proper departments; accordingly, when all the statements for the year (Article 1307) have been received, annual abstract statements should be prepared from registers in Form No. 173, and sent to each officer to whom stores have been consigned during the year; these officers are required to return the abstract statements in original and to certify in the prescribed column whether the stores invoiced have been received by them and brought on their store accounts.

General Average.

1310. "General Average" is the adjustment made among the various owners of vessel and of cargo in the event of loss or damage occurring to the vessel. Claims for contribution to general average used formerly to be dealt with by the Comptroller General and the Accountant General, Madras and Bombay; but under the orders communicated with Finance Department endorsement No. 707, dated 8th May 1885, such claims in respect to vessels carrying Government stores between England and India must, in future, invariably be referred to the India Office. It has also been arranged that such claims will give no lien on the stores which are to be delivered in accordance with the conditions for freight notwithstanding any claims for contribution to average.

Claims in respect to vessels carrying stores from one Indian port to another should, however, be dealt with in India by the Comptroller General or the Accountant General of Madras, Bombay, or Burma, as the case may be, in accordance with the following instructions:—

1. The agent for the vessel, before giving delivery of cargo consigned to Government, requires the officer above named to sign a bond agreeing to abide by the adjustment of the professional "adjusters," and also to make a deposit. This should be referred to the Government Solicitor for advice as to whether the case is, or is not, one for a "general average." If he so reports, the bond should be signed, and the deposit made, and a separate account kept.

2. The adjustment will, after some time, be presented by the agents. The Government in it will be credited (1) with the deposit, (2) for any special losses of its cargo, (3) for any special expenditure incurred by it, and debited with share of any general losses of expenditure, as well as any particular expenditure for its benefit and the resulting balance offered to or demanded from it.

3. The cases are usually very complicated, and the claim should not be passed without scrutiny, but the net loss to Government on the whole matter has to be borne as expenditure. The chief thing to be careful of is that all receipts and expenditure connected with a case of loss, which is to be the subject of a general average adjustment, are passed on to the advance account opened on the Accountant General's books in connection with the case.

Special items in Inward Accounts.*Indian Produce.*

1311. All receipts and payments in respect of Indian produce consigned to the India Office, whether relating to Imperial or Provincial Services, are treated in the Home Accounts as remittance transactions. All such sums shown in the Inward London Account should accordingly be adjusted by credit or debit to the departments concerned, such as the Opium, Forest, Cinchona, etc.

Re-patriated Natives of India.

1312. Charges on account of natives of India re-patriated by the India Office are included in the Remittance Account, and are debited to the province to which they belong.

Specially chargeable Allowances.

1313. When a pensioner, or an officer absent on leave, whose allowances are not entirely chargeable to Indian Revenues, is proceeding to England, the several sources from which his allowances are to be met and the several proportions are stated in his last-pay certificate.

1314. Payments made in England on account of leave allowances and pensions not wholly debitable to Indian Revenues are in the first instance wholly charged to Indian Revenues. Every half-year a statement of the amounts recoverable from other funds in respect of pensions paid up to 30th September and 31st March respectively is included in the accounts sent by the Secretary of State for India to the Comptroller General for the above months in view to the necessary recoveries being effected. In the case of leave allowances the recoverable amount is included in the account current at the time of the officer's return from leave. The Comptroller General passes on these debits to the account officers concerned for examination and recovery.

1315. A pension, leave, or other personal allowance paid by the Secretary of State and intimated for recovery in India from any local or other fund must be recovered exactly as charged. The audit applied by the India Office is not to be reviewed or re-examined in India.

1315A. When an amount paid in England and charged in the Remittance Account, on the ground that it is recoverable in India from a Native State, etc., is found not to be so recoverable or only to be partially recoverable, and the irrecoverable amount is treated as expenditure of Government of India, an advice of such adjustment should at once be sent to the Comptroller General for communication to the Secretary of State.

Chapter 65.—Journal and Ledger.

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Forms.

1316. The form of the journal is Form 175, and that of the ledger is Form 176.

Heads.

1317. The accounts to be opened on the ledger may be classified as follows:—

- (1) Opening and closing heads, *viz.*, Government, General Revenue Account, Grant Account, Balance.
- (2) Revenue heads,
- (3) Expenditure heads, } being the major and minor heads of the
- (4) Debt heads, } list given in Appendix P.
- (5) Remittance heads, }
- (6) Personal accounts of Collectors who are in account with the Accountant General, including Local Remittances in transit and also the following special heads, *viz.*, "Departmental Accounts," "Exchange Account Abstract," and "Transfers," under which the entries on both sides must always be the same.

Opening the Books.

1318. The books are opened by transferring from balance account to the various debt heads and personal accounts the debtor and creditor balances with which they closed on last year's books.

1. The processes are here described as if they took place in their natural order. As a matter of fact, the opening entries just described cannot be made until the books of the previous year are closed, which can never be until half the new year is passed and half the transactions of it duly posted in journal and ledger. But immediately on closing the books of any year, the balances at credit or debit of the several debt and other balanced heads should be carried forward to the books of the next year.

1319. At the commencement of each year and immediately after the sanction of the Budget for the province, the entire amount of the estimated revenue and expenditure under Civil heads must be brought upon the books in one sum for each, *viz.*, the estimated revenue by a credit to the head of Government and debit to General Revenue Account, and the expenditure by a debit to the head of Government and a credit to Grant Account.

1320. The amount of the estimate under each major head of receipt and expenditure will be detailed in an inner column of the journal and also of the ledger under the heads General Revenue Account and Grant Account, respectively. The columns to be provided in the ledger under General Revenue Account will be—

<i>Debtor side.</i>	<i>Creditor side.</i>
(1) Journal page,	(1) Journal page,
(2) Particulars,	(2) Particulars,
(3) Excess,	(3) Revenues of the year 19 -19 ,
(4) Deficiency,	(4) Total.
(5) Budget Estimate, 19 -19 ,	
(6) Total.	

And under Grant Accounts—

<i>Debtor side.</i>	<i>Creditor side.</i>
(1) Journal page,	(1) Journal page,
(2) Particulars,	(2) Particulars,
(3) Excess,	(3) Budget grants, 19 -19 ,
(4) Deficiency,	(4) Additional Grants,
(5) Actuals, 19 -19 ,	(5) Total.
(6) Total.	

1. Authorized *transfers* of grants will not be adjusted on the books; but any grant formally made and increasing the aggregate grant for services will be brought to credit of Grant Account by debit to Government; and if the aggregate grant for all services be reduced, credit must be given to the head Government by debit to Grant Account.

Monthly Entries.

1321. The account of each month are journalised by two entries headed respectively—

Sundry Accountants, etc., *Dr. to*

Sundry Revenue and other accounts, for the revenue and receipts of the month; and

Sundry Service and other accounts, *Dr. to*

Sundry Accountants, etc., for the disbursements of the month.

NOTE.—For the account for the month of March, the final March account figures only are to be taken.

1322. In the journal two pairs of totals only should be entered, the description being “for the revenue and receipts (and for the disbursements) of the month of _____ as per detail of ledger heads in the Consolidated Abstract and the statement of disbursers’ accounts.” •

1323. In the monthly entries the figures against sundry accountants (that is, the personal accounts) are to be taken from the statement of disbursers’ accounts; those against the “Revenue and other” and “Service and other” accounts, are to be taken from the Consolidated Abstract: it has already been explained that the receipt and disbursement sides of the abstract must necessarily exactly tally with those of the disbursers’ accounts (Article 1060).

1324. The true ledger heads are, in the case of revenue and expenditure heads, the minor heads of account, and each minor head should be specified separately. To save space, however, in the ledger, minor heads subordinate to the same major head may be posted in inner columns in the ledger working up to a final column which would show the total of the major head. Each prescribed debt head and each collector's accounts is a separate ledger head, and the inner columns here should be used for details subordinate to the prescribed heads.

1. In the debt and personal classes of accounts, the inner columns, if not required for record of subordinate details, can be conveniently used as independent headings, so that several accounts can be introduced in the same folio; this arrangement will facilitate their being grouped in classes.

Ledger.

1325. The ledger should be posted directly from the minor and major head entries in the Consolidated Abstract. The transactions of districts are brought together under their respective headings in the Detail Books; from them the Consolidated Abstract is prepared, and the ledger brings together under the same major and minor heads the provincial total of each class of transactions for the whole twelve months, thus collecting together the major and minor heads corresponding with the progressive total of such transactions contained in the Consolidated Abstracts for March.

Closing the Books.

1326. The books may not be formally closed until orders are received from the Comptroller General.

1327. The major heads will be closed, in the case of revenue, to General Revenue Account; in the case of expenditure, by Grant Account. The head General Revenue Account will thus show the amount of the revenue estimated and the revenue actually realized under each major head; the excess or deficiency under each head will be shown in separate columns, and the net excess or deficiency (as the case may be) will be credited or debited to the head of Government.

1328. In like manner, the head Grant Account will show the amount of the sanctioned grant under each major head and the expenditure out of it. The savings or excess expenditure under each head will be shown in separate columns, and the net saving or excess will be carried to credit or debit of the head of Government.

1329. The debt and remittance heads and personal accounts are separately closed to balance, except that the heads under "Gold Standard Reserve," "Appropriation for Reduction of Debt," "Remittances adjusted on the Central Books," "Accounts between Civil and Civil," "Accounts between Civil and other Departments," and "Remittance Account between England and India" are closed to Government.

1. The reason for this exception lies in the fact that the books of each office show only one side of each Account Current, so that the true balance can be shown only on the central books of the Comptroller General where both sides are brought together.

Journal Totals.

1330. The totals in the amount columns of the journal should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be stated in pencil only, until the orders of the Comptroller General permit the opening entries to be posted (Article 1318, note 1).

1. The journal totals, after the completion of each journal entry, should, of course, be equal.

Trial Balance Sheet.

1331. The accuracy of the ledger postings must be tested quarterly by the preparation of a trial balance sheet in Form 177. A copy of it for the fourth quarter only should be forwarded to the Comptroller General; for the first three quarters a certificate should be submitted to the Comptroller General to the effect that the trial balance has been made out, proved, and recorded.

1. In the ledger form space may be left after each quarter (see Form 176), in order that the figures for the required trial balance sheet may be more easily made up.

1332. The posting of the journal and the preparation of quarterly trial balance sheets should not be delayed till the opening entries can, under the Comptroller General's orders, be brought on the new year's books.

Annual Accounts.

1333. After the closing of each year's books, a fair copy of the journal and ledger should be made and despatched to the Comptroller General.

Chapter 66.—Imperial and Provincial Funds.

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Divisions of Revenue and Expenditure.

1334. The revenue and expenditure classified under the prescribed Budget heads of account fall under the two following main divisions:—

- (1) Imperial—Reserved Imperial revenue and expenditure.
- (2) Provincial—Revenue and expenditure transferred to the control of a Local Government under the Provincial settlement system.

Imperial and Provincial.

1335. The division between Imperial and Provincial of the General Revenue and Expenditure of Government is shown in the table given in Annexure A to this Chapter.

1336. The question whether a charge or receipt is Provincial or Imperial must, in case of dispute or doubt, be determined solely with reference to the head in the accounts under which such charge or receipt should properly be classified. Expenditure coming under a head which is either wholly Imperial or wholly Provincial, or in fixed proportions partly Imperial and partly Provincial, should be borne, accordingly, either wholly by Imperial or wholly by Provincial, or by Imperial and Provincial in the proper proportion, without reference to its effect on revenue. A Local Government must accept, without remonstrance, any charge which under the rules in force should be recorded, under any Provincial head of account, in the accounts of its Presidency or Province, and must not raise objections on such grounds as that the charge has originated outside the Presidency or Province, or that the Presidency or Province is not interested in it, or the like.

1337. Inter-provincial adjustments have been stopped with effect from 1st April 1892, and all revenue and expenditure should from that date be finally adjusted in the accounts of the province within which it is collected or disbursed, without reference to its origin or object. If, however, any considerable charge of an exceptional nature which ought ordinarily to be borne by one province is paid in another province, the question of a corresponding adjustment between the two provinces will be specially dealt with by the Government of India.

1338. Cancelled.

Powers of Sanction.

1339. The powers of the Departments of the Government of India and of Local Governments in respect of sanctioning Imperial and Provincial charges are detailed in Chapter 17.

1340, 1341 and 1342. Cancelled.

Statement of Fresh Charges—Imperial.

1343. An annual statement of alterations and additions to permanent establishment in Imperial Departments, sanctioned by the Local Government and by Departments of the Government of India other than the Financial Department, will be submitted to the Government of India, through the Local Government, within a month of the end of each financial year. It should be confined to revisions of establishments which are within the sanctioning power of the Local Government (see Article 278) or of such other Departments of the Government of India, and should exclude all changes already sanctioned by the Financial Department of the Government of India. The statement will be arranged by major heads and prepared in Form 177B from a register in the same form maintained for the purpose. When the statement is blank for any year, the circumstance should be reported by the Accountant General to the Financial Department.

1343A. A half-yearly list of all sanctions under Article 278A shall also be prepared by the Account Officer and submitted to the Government of India, Financial Department, in Form 177A. If no orders are received regarding any item entered in the statement, it may be assumed that the orders have been accepted and confirmed by the Government of India.

1344 and 1345. Cancelled.

General Structure of the Accounts.

1346. The transactions of the two divisions are shown together under prescribed Budget heads in the general accounts of the Government of India. The transfers between Imperial and Provincial, which do not affect the revenue and expenditure of Government as a whole, are excluded from this joint account and are adjusted outside it, as they would otherwise exaggerate the total revenue and expenditure. The net surplus or deficit of the Imperial division is worked out in the joint account by eliminating from it the net result of the Provincial transactions by an addition to or deduction from the total expenditure. The way in which this adjustment as well as that of the transfers between the two divisions is effected is explained in Articles 1359 and 1364.

Contributions to Local Funds.

1346A. Contributions made from Imperial or Provincial funds to the District Boards, or *vice versa*, will be charged as expenditure, or shown as a receipt (as the case may be) under the head which is most appropriate to the nature of the charge. Thus a grant to a District Board for educational expenditure will appear under 22—Education, a grant for

The total of each major head shown in the combined Imperial and Provincial column of the Consolidated Abstract would first be taken in column 2, then in columns 3 and 4 would be posted the totals of the specially assigned minor heads. The remainder of the major head, after deducting No. 3 and No. 4, would be posted in No. 5, and it has then to be distributed according to the proportions fixed in the list of major heads given in Annexure A, and shown in column 6.

Then columns 3 and 7 give the Imperial share, and columns 4 and 8 the Provincial share, in the distribution of the totals under each major head, which may be totalled into the two final columns 9 and 10.

Treatment of Refunds.

1357. For the distribution of the charges under 1.—Refunds, there must be from the beginning a classification under the following heads:—

REFUNDS—IMPERIAL HEADS.	REFUNDS—DIVIDED HEADS.
Opium.	Land Revenue.
Salt.	Stamps.
Customs.	Excise.
	Assessed Taxes.
	Forest.
	Registration.
REFUNDS—PROVINCIAL HEADS.	
Provincial Rates.	

At the end of each month, a calculation will be made upon the totals of the last series of heads to ascertain how much is chargeable to Provincial and how much to Imperial, and these amounts will be posted into columns 7 and 8 of the general distribution statement mentioned in the foregoing Article, and from this latter the total Provincial shares of refunds should be posted into Form 178.

Provincial Balances.

1358. The balances at credit of Provincial revenues are worked out in the monthly statements mentioned in Article 1355, but no adjustments are made in the accounts on account of them until after the close of the year.

1359. The adjusted balances of Provincial services are shown as deposits under the head "Balances of Provincial Savings." With a view to adjust these balances, a statement in Form 179 is prepared as soon as the last batch of journal entries of the year have been submitted to the Comptroller General.

In this statement the receipts and expenditure in the Public Works Department, in addition to those recorded in the Civil books, are taken into account. The Provincial surpluses or deficits, as worked out in this statement, are adjusted in the following way. A surplus being money due to Provincial, is transferred to credit of its balances by the following journal entry:—

Dr.	Provincial Surpluses.	
	To Balances of Provincial Savings.	Cr.
	For net surplus of Provincial services for the year.	

A deficit on the other hand represents the amount by which the expenditure has exceeded the revenue of the year, and as the excess is to be met from the balances at credit, they are reduced by the following journal entry:—

Dr.	Balances of Provincial Savings. To Provincial Deficits.	Cr.
-----	--	-----

For net deficit of Provincial services for the year.

1. It must be remembered that a deficit under Provincial services cannot be adjusted in this way, unless there is an actual balance at credit of the Provincial services to meet the transfer. If the transfer would more than exhaust the balance, a special grant must first be made from Imperial to Provincial revenues.

1360. Cancelled.

1361. Local Governments are required under ordinary circumstances and apart from famine requirements to maintain balances of the following minimum amounts:—

	R		R
Central Provinces and Berar	10,00,000	U. P. of Agra and Oudh	20,00,000
Burma	12,00,000	Punjab	10,00,000
Assam	10,00,000	Madras	20,00,000
Bengal	20,00,000	Bombay	20,00,000
Bihar and Orissa	12,00,000		

A Local Government should not, without the previous sanction of the Government of India, propose any estimates or allow any transactions which involve the reduction of the Provincial balance below the prescribed minimum. Accountants General are required to make a report to the Local Government and to the Government of India when it appears to them that there is any likelihood of the balance being reduced below the minimum. When also a Local Government proposes to provide in the Budget Estimates for Provincial expenditure largely in excess of the Provincial revenue of the year, *i.e.*, when it is proposed to incur considerable expenditure out of accumulated balances, the proposal should be forwarded to the Government of India for separate consideration in advance of the estimates.

Inter-Divisional Transfers.

1362. As explained in Article 1346, transfers between Imperial and Provincial cannot find a place in the combined account of revenue and expenditure of the Empire. These transfers merely affect the surplus or deficit of the different divisions for the year.

1363. Cancelled.

1364. A contribution from Imperial to Provincial, or *vice versa*, is made by an addition to, or a deduction from, the Provincial share of Land Revenue, by which method all adjustments between Imperial and Provincial are made.

Distribution of Land Revenue.

1365. It has been stated in Article 1364 that all adjustments between Imperial and Provincial are made by addition to, or deduction from, the Provincial share of Land Revenue.

1366. The following is a classification of the adjustments and contributions which come in, in modification of the distribution of Land Revenue. In any statement of these adjustments they should be stated under their separate classes:—

- (1) *Settlement transfers.*—Transfers under the terms of the Provincial Settlements.
- (2) *Subsequent recurring transfers.*—Amounts to be added or deducted annually in consequence of modifications of the original Provincial Settlements.
- (3) *Special transfers.*—That is, amounts to be transferred once for all either as part of an arrangement that certain expenditure is to be charged to Provincial or Imperial, or on general grounds in supplement of Imperial or Provincial resources.
- (4) *Miscellaneous adjustments.*—Made once for all on account of amounts sanctioned to be passed over from Imperial to Provincial, or *vice versa*, in correction of the erroneous adjustment of specific charges or receipts already brought into the accounts, or on account of special claims of one Provincial Government against another allowed by the Government of India under Article 1337.

1367. It ought to be borne in mind that adjustments between Imperial and Provincial through the Land Revenue head can be allowed only in cases where sanction to them has been given by the Government of India. For all transfers, except those under class (1), the order of the Government of India must be quoted against the entry concerned.

1368. Accountants General should not, on their own authority, admit items stated to be compensations due from Imperial to Provincial, or *vice versa*, in consequence of specified transactions, on the ground, for example, that some measure sanctioned by the Imperial Government has thrown a charge upon a Provincial head, or some measure sanctioned by the Provincial Government has thrown a charge upon an Imperial head. The Provincial Settlement is not a contract to receive certain classes of receipts and to be responsible for certain classes of expenditure, but is an arrangement to receive the revenue and bear the expenditure which, by the application of the ordinary rules of account, happen to come against certain specified heads, in whatever way or on whosesoever responsibility the items may arise. Account officers should bring any mutual claims which they consider equitable to the notice of the Government concerned, whether Provincial or Imperial, but should leave the Governments to settle between themselves whether mutual compensation is to be claimed or allowed.

1369. Arrear claims of Provincial Governments against each other and against the Imperial Government for any year, whether under the foregoing Article or under Article 1337, should be settled within six months after the publication of the annual Financial Statement in which the final accounts of the year are announced. No claims which are not brought forward within this period can be allowed to affect the distribu-

tion, either between Imperial and Provincial or, without consent on both sides, between Provincial Governments among themselves, of the revenue and expenditure of closed accounts.

1870. A copy of the statement showing the distribution of Land Revenue together with a copy of the statement (Form 179) mentioned in Article 1359 in which the Land Revenue figures, as finally distributed, are posted, should be submitted to the Comptroller General on the 15th December, but an advance copy showing the distribution of Land Revenue between Imperial and Provincial should be sent after the submission of the final March accounts.

1871—1875. Cancelled.

ANNEXURE A.

The following table shows against each major, minor, or detailed head specified in it the Provincial share of revenue or expenditure. The minor or detailed heads, when specially treated, are shown in column 2; when a general entry is shown opposite the major head, as well as special entries against certain specified sub-heads, the general entry applies to all the remaining unspecified sub-heads under that major head. Any major head not shown in the table is wholly Imperial everywhere; and where certain minor heads only are shown and no general entry is made against the major head, the remaining minor heads coming under that head are Imperial. Minor heads which are wholly Imperial have the letter "I" against them in the Provincial column.

Major Head.	Minor or Detailed Head.	PROVINCIAL SHARE.								
		Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.
LAND REVENUE	...	1	2	3	4	5	6	7	8	9
	1. Recoveries from Zemindars and Ryots on account of special Survey and Settlement Operations	...	...	...	1	1*	...	...	...	...
	2. Ordinary Revenue Collections from Government Estates	...	...	whole	whole	whole	...	...	...	...
	3. Collections from Terai, Bhabar, and Dudhi Government Estates	...	...	...	...	...	whole	...	...	...
	4. Land Revenue on resumed Gorais Jagirs (Basti)	...	...	...	...	...	whole	...	...	...
	5. Miscellaneous rents of water mills and stone quarries	...	...	...	...	...	whole	...	...	...
	6. Partition fees	...	...	...	...	...	whole	...	...	...
	7. Assessment of alienated lands less quit rent	...	...	...	...	...	...	...	...	whole

I.—Imperial.

* Recoveries from Zemindars and Ryots on account of Survey and Settlement in Bihar and other similar special survey.

Major Head.	Minor or Detailed Head.	PROVINCIAL SHARE.								
		Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.
IV.—STAMPS .	.....	1	1	1	1	1	1	1	1	1
V.—EXCISE .	.....	1	1	whole	whole	2	2	1	1	whole
VI.—PROVIN- CIAL RATES .	.....	whole	...	whole	whole	whole	whole	...	...	...
VIII.—ASSESS- ED TAXES .	.....	1	1	1	1	1	1	1	1	1
	Tax on surplus profits of Railway Companies	...	...	...	...	...	...	...	...	1
IX.—FORESTS .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
X.—REGISTRA- TION .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
XII.—INTER- EST .	1. Interest on Provincial Loans and Advances .	whole	whole	whole	whole	whole	whole	whole	whole	whole
	2. Interest on Govern- ment Securities .	whole	whole	whole	whole	whole	whole	whole	whole	whole
	3. Miscellaneous .	whole	B	whole	whole	whole	A	...	...	...
XVIA.—LAW AND JUSTICE —COURTS OF LAW .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
XVIB.—LAW AND JUSTICE —JAILS .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
XVII.—POLICE .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
XVIII.—PORTS AND PILOTAGE	.....	...	whole	...	whole	whole	...	...	...	whole
XIX.—EDUCA- TION .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
XX.—MEDICAL	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
XXI.—SCIENTI- FIC AND OTHER MINOR DEPTS. .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole

A.—Item classified as Provincial in 1907-08.

B.— Do. do. do. 1906-07.

Major Head.	Minor or Detailed Head.	PROVINCIAL SHARE.								
		Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.
XXII.—SUPER-ANNUATION RECEIPTS .	1. Family subscriptions of the Native Members of the Covenanted Civil Service . . . . .	...	...	...	whole	whole	whole	whole	whole	...
	2. Contributions for pensions and gratuities	whole	whole	whole	whole	whole	whole	whole	whole	whole
	3. Deductions for Pilotage Pension Fund . . . . .	...	...	...	whole	whole	...	...	...	...
	4. Miscellaneous	whole	whole	..	whole	whole	whole	whole	whole	whole
XXIII.—STATIONERY AND PRINTING .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
	Value of supplies from Central Stores to Railways, Local Funds, Municipalities, and other independent bodies	I	I	I	I	I	I	I	I	I
XXV.—MISCELLANEOUS .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
	Extraordinary Items	D	D	D	D	D	D	D	D	D
	Gain by Exchange, Premiums on Bills, Unclaimed Bills of Exchange, Recovery of insurance and other charges on Europe Stores, Value of old Currency Notes assumed to be no longer in circulation	I	I	I	I	I	I	I	I	I
	Receipts of the purchase, sale, etc., of Government Securities by Accountant General, Bombay . . . . .	...	...	...	...	...	...	...	...	I
XXVI.—STATE RAILWAYS .	Jorhat Railway . . . . .	...	...	whole	...	...	...	...	...	...
XXIX.—IRRIGATION—MAJOR WORKS .	.....	...	...	...	...	...	...	†	†	†
	Direct Receipts . . . . .	...	...	...	†	†	(E) whole	...	...	...

I.—Imperial.

D.—Items not in excess of Rs. 10,000.

E.—Except receipts from Protective Irrigation Works.

Major Head.	Minor or Detailed Head.	PROVINCIAL SHARE.								
		Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION	.....	whole	whole	whole	$\frac{1}{2}$	$\frac{1}{2}$	whole	(G) whole	whole	$\frac{1}{2}$
XXXI.—CIVIL WORKS (F)	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
1.—REFUNDS	The heads of which the corresponding receipts are wholly or partly Provincial	H	H	H	H	H	H	H	H	H
2.—ASSIGNMENTS AND COMPENSATIONS	Ditto	H	H	H	H	H	H	H	H	H
	(1) Miscellaneous Compensations	I	...	I	I	I	I	I	I	whole
	(2) Purchase of Life Pensions	...	...	...	...	...	...	whole	...	...
3.—LAND REVENUE	.....	whole	whole	whole	whole [†]	whole [†]	whole	whole	whole	whole
6.—STAMPS	.....	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
7.—EXCISE	.....	$\frac{1}{2}$	$\frac{1}{2}$	whole	whole	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	whole
8.—PROVINCIAL RATES	.....	...	...	whole	whole	whole	whole	whole	...	...
10.—ASSESSED TAXES	.....	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
11.—FORESTS	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
12.—REGISTRATION	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
13.—INTEREST	Interest on Provincial Advance and Loan Accounts.	whole	whole	whole	whole	whole	whole	whole	whole	whole

F.—Except receipts on account of buildings for the use of Imperial Departments.

G.—Works classified as Provincial in 1904-05.

H.—The same share as in the case of the corresponding heads of receipt.

I.—Imperial.

† Except special expenditure on large survey and record of right operations.

Major Head.	Minor or Detailed Head.	PROVINCIAL SHARE.								
		Central Provinces	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.
18.—GENERAL ADMINISTRATION	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
	Civil Offices of Account and Audit	J	J	J	J	J	J	J	J	J
	Currency Department	...	I	...	...	...	I	I	I	I
	Allowances to Presidency Banks	...	...	...	...	...	...	...	I	I
	Reserve Treasury	...	...	...	...	...	...	...	I	I
19A.—LAW AND JUSTICE—COURTS OF LAW	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
19B.—LAW AND JUSTICE—JAILS	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
20.—POLICE	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
21.—PORTS AND PILOTAGE	.....	...	whole	whole	whole	whole	...	...	whole	whole
22.—EDUCATION	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
24.—MEDICAL	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
25.—POLITICAL	.....	whole	whole	whole	whole	whole	whole	...	whole	whole
	Refugees and State Prisoners	...	...	...	I	I	I	...	I	I
	Special Political expenditure	...	...	...	I	I	...	...	...	...
	Political Agent with ex-Amir of Afghanistan	...	...	...	...	...	I	...	...	...
	Miscellaneous	...	...	...	...	...	...	...	I	...
	Charges for Adon and Persian Gulf	...	...	...	...	...	...	...	...	I

I.—Imperial.

J.—The charges of Examiner or Inspector of Local Fund Accounts and his Establishment and of the Outside Audit Establishment in Madras are Provincial.

Major Head.	Minor or Detailed Head.	PROVINCIAL SHARE.								
		Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.
26.—SCIENTIFIC, ETC., DEPARTMENTS . . .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
	Veterinary charges . . .	K	K	K	K	K	K	K	K	
	Ethnographic Survey . .	I	I	I	I	I	I	I	I	
	Census	I	I	I	I	I	I	I	I	
	Archæological Department . . .		I	..	...	...	...	...	...	...
29.—SUPER-ANNUATION ALLOWANCES, ETC. . . .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
	Pensions of the Military Fund	I	I	I	I	I	I	I	I	I
	Pensions of the Civil Fund	I	I	I	I	I	I	I	I	I
	Pensions of the Military Orphanage Fund, Bengal . . . . .	...	...	...	...	...	...	...	...	I
30.—STATIONERY AND PRINTING . . .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
	Stationery purchased for Central Stores . . .	...		...	...	...	...	...	I	I
	Stationery supplied from Central Stores . .	X	X	X	X	X	whole	X	whole	whole
32.—MISCELLANEOUS . . . .	.....	whole	whole	whole	whole	whole	whole	whole	whole	whole
	Extraordinary items . . .	L	L	L	L	L	L	L	L	L
	Refunds of value of old currency notes credited to Government . . .	...	I	...	...	...	I	...	I	I
	(1) Charges for Remittance of Treasury . .	} I	I	I	I	I	I	I	I	I
	(2) Discount on Bills									
	(3) Loss by exchange									
33.—FAMINE RELIEF . . . . .	.....	M	whole	whole	M	M	M	M	M	M

I. Imperial.

K.—The whole except the pay and allowances of officers on the cadre of the Civil Veterinary Department and the salaries of the Superintendent, Hissar Cattle Farm, and the Camels Specialist and his establishment.

L.—Items not in excess of Rs. 10,000.

M.—The incidence of expenditure under this head will be governed by the orders contained in the Government of India, Financial Department letter No. 1674-A., dated 20th March 1907.

X.—The whole except the cost of stationery supplied to officers of Imperial Departments.

Major Head.	Minor or Detailed Head.	PROVINCIAL SHARE.								
		Central Provinces.	Burma.	Assam.	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.
36.—REDUCTION OR AVOIDANCE OF DEBT .	.....	M	...	...	M	M	M	M	M	M
38.—STATE RAILWAYS .	Jorhat Railway .	...	...	whole	...	...	...	...	...	...
40.—SUBSIDIZED COMPANIES .	Land .	}	N	N	N	N	N	N	N	N
41.—MISCELLANEOUS RAILWAY EXPENDITURE .	Surveys .									
44.—CONSTRUCTION OF RAILWAYS .	.....								
42.—IRRIGATION—MAJOR WORKS .	.....	...	...	...	(S) $\frac{1}{2}$	(S) $\frac{1}{2}$	(P) whole	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
43.—MINOR WORKS AND NAVIGATION .	.....	whole	whole	whole	$\frac{1}{2}$	$\frac{1}{2}$	whole	whole (Q)	whole	$\frac{1}{2}$
45.—CIVIL WORKS . (O)	.....	whole	whole	whole	whole	whole	whole	whole	whole (R)	whole

M.—The incidence of expenditure under this head will be governed by the orders contained in the Government of India, Financial Department letter No. 1674-A., dated 20th March 1907.

N.—The whole, except in cases in which the outlay is specially incurred from Imperial Funds. But Provincial Expenditure under these heads is permitted only under the special orders of the Government of India in regard to each Railway.

O.—Except expenditure on buildings for the use of Imperial Departments and Forest Buildings at Dehra Dun.

P.—Heads showing charges on account of Major Works of which the Revenue is Provincial including interest on capital outlay from Imperial funds on all Minor Works and Navigation of which Capital and Revenue accounts are kept.

Q.—Works classified as Provincial in 1904-05.

R.—Expenditure chargeable to this head on account of joint Salt, Customs, and Excise buildings is Provincial.

S.—Except Interest on Debt classified as Imperial in 1911-12.

Chapter 67.—Municipal, Cantonment, District, and other Local Funds.

Municipal Funds	1377	Overdrawal of Balances	1387A
Cantonment Funds	1382	Annual Accounts—	
District Funds	1384A	<i>Publication prescribed</i>	1388
Other Local Funds	1385	<i>Municipalities</i>	1390
Annual Report	1387	<i>Local Funds</i>	1391

Form of Annual Account of Municipalities	Annexure A
List of Local Funds whose accounts are shown in F.R.A.	„ B
Classification of accounts of Local Funds	„ C

1376. When revenue derived from special sources is devoted to special objects and not to the general purposes of the Administration, whether Imperial or Provincial, the revenue so derived forms a Local Fund. The revenue and expenditure of these Funds are almost invariably under the control of a local authority except in a few cases where the funds are administered by Government officers in an *ex-officio* capacity, *e.g.*, funds relating to village police. For the purpose of this chapter, Local Funds have been classed as under (1) Municipal Funds, (2) Cantonment Funds, (3) District Funds, (4) Other Local Funds.

The accounts of all Local Funds remain outside the general accounts.

Municipal Funds.

1377. The details of the accounts of these funds are excluded from the Government books, but the amounts received into the Treasury and paid out of it on account of those funds are recorded under a separate debt head, *viz.*, “Municipal Funds,” without specification of details.

1378. This order does not affect the system of audit and record in force in any province under Government orders: where the Accountant General audits and classifies the Municipal accounts in detail, he will continue to do so, although the compilation must necessarily be separate from the Government accounts, or connected with it only through the remittances to and from the Treasury.

1. For rules regarding the use of Service Stamps on correspondence about the affairs of Municipalities, see note 2, Article 272.

1379. The receipts and payments of each fund are reported in the Treasury accounts, and from them will be posted in a Broudsheet, showing—

• <i>For the receipts.</i>	<i>For the payments.</i>
1. Name of Municipality.	1. Name of Municipality.
2-13. Twelve monthly columns.	2-13. Twelve monthly columns.
14. Total receipts.	14. Total payments.
15. Balance on April 1st.	15. Balance on March 31st.
16. Grand Total.	16. Grand Total.

1380. The amounts in the twelve monthly columns should be posted from the entries in the *plus* and *minus* memoranda of the Treasury Officers.

after these have been checked by the district auditors who should also check the balances of the memoranda so as to guard against any fund overdraw-ing the account. The provincial total must be compared monthly with that in the detail book.

1381. Municipalities and similar Corporations should not be allowed to delay re-payment of their share of any charges incurred on their account by Government. There is nothing unreasonable in requiring a Corporation to pay in advance its estimated share of any service to be rendered by the Provincial Government (as Municipalities now do for Public Works), and still less in demanding that, when a service has been rendered, it should pay over its share of the cost at the same time as Government will have to pay for it. If it is absolutely necessary to charge the whole cost, in the first instance, to Government, the recovery from the Corporation, when effected, should be credited to the appropriate head, being brought to account, if possible, by deduction from the service head originally charged.

In one Province local Corporations have to pay for medicines supplied, and their liability cannot be accurately known till the final Exchange Account with the Military Department has been received. Here it is recommended that the local Corporation shall pay in March a sum roughly estimated as the value of the medicines, which will be credited under Suspense Account pending receipt of the Military bill. Any over-recovery will be re-adjusted in the new year.

Cantonment Funds.

1382. The transactions of these funds including their Debt transactions are recorded in the Government accounts under the Debt head "Deposits of Local Funds—other Funds—Cantonment Funds," and the accounts are audited locally by the Examiner or Inspector of Local Funds Accounts. A broadsheet will be, however, maintained by the Accountant General in the form similar to that prescribed in Article 1379.

1383 and 1384. Cancelled.

District Funds.

1384A. The transactions of these Funds, including their debt trans-actions, are recorded in Government accounts under the Debt head "De-posits of Local Funds—District Funds."

1384B. The audit of these accounts is generally conducted locally; in some instances, however, as in case of the District Funds in Burma, Ajmer, Coorg, the Civil Account officers audit their accounts. Where the local audit system does not prevail, separate schedules showing the receipts in sufficient details and vouchers in support of payments must be furnished to the Accountant General along with the Treasury Accounts, in order that the Accountant General may keep up a subsidiary account of these Funds. If payments are made on cheques, they should be sent with the Treasury accounts in support of the debits.

Monthly Compilation.

1384C. Where the Accountant General does not audit the District Fund accounts, it is not necessary for him to undertake a monthly com-pilation of these accounts in his office. But if the Local Government

desires such a compilation to be made in his office, it should be undertaken.

Annual Compilation.

1384D. The Government of India have ordered that the transactions of the District Funds should be shown in a separate Appendix in the Finance and Revenue Accounts in the same detail as used to be shown when they were included in General accounts. To enable the Comptroller General to prepare the Appendix, each Accountant General should furnish him, not later than 30th November each year, with a consolidated account for the preceding year of all District Funds in his province. Where the Accountant General does not compile the monthly account, he should obtain from each Administrator of the Fund an annual account, and consolidate them into one for the whole province. The form of the consolidated annual account, as also the forms of the subsidiary account which should be forwarded with it, are given in Annexure D.

Verification of Balance.

1384E. The closing balance in the annual account received under the foregoing rule must agree with the closing balance in the Accountant General's ledger under the head "Deposits of Local Funds--District Funds," except to the extent of uncashed cheques and receipts not paid into the Treasury during the year. The total receipts and total outgoings in the annual account may not always agree with the corresponding receipts and payments in the Accountant General's books, because of the book adjustments in the District Board's accounts, e.g., recovery of service payment is shown as a receipt in the Treasury accounts, whereas it is adjusted in the District Board's accounts by deduction from charges; similarly, a refund of receipt is shown in the Treasury account as a payment, whereas it is adjusted in the Board's account by deduction from receipts.

Public Works Receipts and Expenditure.

1384F. The total expenditure incurred by the Public Works Department on behalf of the District Funds, and the receipts collected by Public Works officers will be passed on by the Examiner of Public Works Accounts each month through exchange account to the Civil Accountant General concerned for adjustment against the balances of the Funds. A statement should accompany the Exchange account, showing the transactions of each Fund separately. The Accountant General will communicate the net addition to or deduction from the balance of each Fund to the Treasury Officer of the District for correcting his memorandum and to the Administrator of the Fund. Where the Accountant General compiles the monthly accounts, he should obtain from the Examiner of Public Works Accounts the detailed account working up to the debit and credit in the Exchange account for purposes of his monthly compilation, and where such compilation is made in the office of the District Boards, arrangements should be made by which the details of transactions in the Public Works Department on account of District Boards are intimated to the Administrators.

Budget.

1384G. In regard to the scrutiny of the Budget Estimate of the District Funds, the Accountant General should render such assistance as **may** be required by the Local Government.

Broadsheet.

1384H. A separate form is required upon which the financial position (*i.e.*, the net debit or credit balance on the Government books) of each District Fund may be readily worked out. In this form a column should be assigned to each Fund and the headings in the margin would be:

Receipts.	Expenditure.
Opening balance.	12 Months, one line for each.
12 Months, one line for each.	Total expenditure.
Total receipts.	Closing balance.
Grand Total.	Grand Total.

The opening balance being entered in ink, the total receipts and expenditure of each month will be posted from the detail book. As the only object in striking balances at the end of each month would be to ascertain that no Local Fund has overdrawn its account, it need be done (in pencil) only in those cases in which the figures do not render it evident at first sight that the balance is on the credit side. But balances should in any case be struck (in pencil) at the end of every half year.

Annual Report.

1384I. The Accountant General will submit to the Local Government a yearly statement of the total income, total expenditure, and the balance of each Fund upon his books with a few brief remarks upon the finance of each, with the object of showing (1) that each fund is solvent, (2) that it is applied to the purpose for which it is intended, (3) that it is not overlooked, but is being fully utilised, (4) that its continuance is expedient.

Other Local Funds.

1385. The transactions of other Local Funds upon the Government books are brought to account in detail, *i.e.*, the receipts are paid into the Treasury with specification of their particulars, and the expenditure drawn from it upon vouchers which describe its nature.

1. When a Local Fund is of a private nature, and no account or audit of it is required at the hands of the Accountant General (*e.g.*, a library or museum fund administered entirely by a Curator), the account may be kept under the rules for personal deposits.

1386. The totals of the receipts and charges of these will be taken to the Debt head "Deposits of Local Funds—other funds", and the particular balance of each fund will be worked out in the manner prescribed in Article 1384H.

1386A. The accounts of Local Funds administered by Government officers should be audited, but it is not necessary for the Government to

prescribe in respect of them the same forms and rigidity of audit that are necessary in respect of ordinary Government Revenue and Expenditure.

1386B. In sanctioning a Local Fund, the Government ordinarily prescribes what revenue and receipts are to be credited to it, what kinds of expenditure are to be admitted against it, and who will be the controlling authority. The Government may, for each such fund, lay down as wide limits as it pleases for the authority both of the Administering Officer and of the Controlling Officer. These being laid down by the Government, it is the duty of an Audit Officer to follow the orders without questioning any discretion exercised within them. But he should require in respect of all items of the account sufficient information, either in the form of vouchers or in some other way, to show that the receipts and expenditure are within the permitted discretion.

1386C. In the case of any Local Funds administered by Government Officers regarding which orders of the above kind have not been issued, the ordinary rules of Government audit should *prima facie* be applied. But as that would in most cases involve an unnecessary amount of labour and record, it is desirable that orders should be obtained limiting the Audit Officer's functions of audit to what is really necessary to ensure that the funds are spent in the way and for the purpose intended by the Government which in such cases usually desires to leave with the Administering and Controlling Officers a much wider discretion than is possible in regard to purely public money raised by taxation and the like.

1386D. In regard to Local Funds placed under the control of Committees or Boards, the rules of the constitution of the fund are usually sufficiently elaborate and ordinarily have the force of law; and in such cases it is not the business of the Audit Officers, of their own motion, to apply any audit in respect of them. The law and rules, however, usually contain some direction upon which the Local Government acts to direct and institute an audit.

Annual Report.

1387. The provisions of Article 1384I apply to these Funds also.

Overdrawal of Balances.

1387A. No Local Fund is allowed to overdraw the balance at its credit without special sanction which can only be given by the authority and within the limitation specified below:—

In the case of unavoidable overdrafts, the Local Government may sanction out of its own Budget grants a contribution which would be adjusted under proper service head. When this amount is recovered in a later year, it should be treated as a Provincial item of revenue. If the Local Government cannot afford a contribution, the Government of India may be moved to sanction an overdraft which will come out of the general cash balances and will in no degree affect Provincial revenues.

In the case of District Boards, the Local Government will be competent to sanction an overdraft without reference to the Government of India. when, owing to widespread distress, the instalments of any local cess

creditable to District Boards are suspended or remitted and the income of the District Boards undergo a sudden diminution. But this is on the understanding that the overdrafts will be recouped when the suspended cess is realized. These overdrafts, as in the case of overdrafts sanctioned by the Government of India, will not affect Provincial balances, as no contribution will be required from Provincial Revenues to cover them.

The account officers will watch these overdrawals and bring them to the notice of Government as soon as they are noticed by them.

Annual Accounts.

Publication prescribed.

1388. Financial Resolution No. 470, dated 20th April 1882, orders the publication with the Annual Finance and Revenue Accounts of the Government of India of statements showing the receipts and expenditure of all Municipalities, as well as of all Local Funds which are on the books of the Accountants General, in order that a complete account of the whole income and expenditure connected with the administration of the country may be readily available from one source. The transactions of Presidency Municipal Corporations and Port Trusts should be shown separately from those of other Municipalities and Port Funds.

1389. These statements will be in the nature of appendices intended to supplement the information contained in the accounts; and the responsibility for the correctness of the statements will lie with the local authorities entrusted with the management of the Municipal and other Funds in question.

Municipalities.

1390. The accounts of Municipalities will be in the form given in Annexure A, prescribed by G. I., F. D., No. 2287, dated 1st June 1891. The Local Governments will consolidate these accounts into one statement for each Province and transmit them direct to the Comptroller General so as to reach him not later than the 30th November of the year succeeding that to which they relate for inclusion in the Finance and Revenue Accounts of the year.

District Funds.

1391. The annual account of District Funds will be prepared and submitted to the Comptroller General in the manner laid down in Article 1884D.

Other Local Funds.

1391A. The annual account of other Local Funds is not intended to comprise Funds of a purely voluntary kind—a proviso which excludes the very numerous Dispensary Funds based on local subscriptions, Prize and Scholarship Funds in Government schools mostly based on private endowments, and other similar cases.

1392. A list of the Local Funds referred to, of which an annual account is to be made, is given in Annexure B. They are intended to include all revenue and expenditure upon local objects administered by Government, or its officers, or by bodies constituted under special laws, except—

(1) Municipalities and District Funds which are otherwise provided for under Articles 1390 and 1391.

(2) Transactions based upon petty trusts or voluntary subscriptions.

1393. The classification of receipts and disbursements of these Funds is given in Annexure C. This classification for the most part follows that of the Government accounts, but is in one or two places slightly modified (for example, Conservancy and Sanitation are necessarily special subjects of a local account, though they hardly appear in the Government accounts).

1394. In order to make up a combined account of the public revenue and expenditure included under these Funds, it will be necessary for each Accountant General to collect the necessary information and tabulate it under this uniform classification. In most cases the Accountants General already have the necessary details within their own accounts; in some, they exist in public reports (*e.g.*, of Port Trusts); in the few remaining cases, the Accountant General will easily, with the aid of Government, obtain the necessary returns.

1395. The account which should be rendered to the Comptroller General on or before the 30th November should, in each case, open and close with a balance which, so far as it represents a balance on the Government books, should be compared therewith, and so far as it represents a balance not on the Government books, should agree with that stated upon the accounts published or rendered by the responsible authorities. The balances in this account should not include investments of the Funds, but the nominal value of such investments held by each class of Funds may be shown in foot-notes. No account is required from Hyderabad.

Annexure A.

(See Article 1390.)

ANNUAL ACCOUNT OF THE

MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 191 .

RECEIPTS.	R a. p.	R a. p.	R a. p.
By Balance in hand at the close of last year	
REVENUE.			
<i>A.—Municipal Rates and Taxes—</i>			
1. Octroi less refunds			
2. Tax on Houses and Lands			
3. Tax on Animals and Vehicles			
4. Tax on Professions and Trades			
5. Tolls (on Roads and Ferries)			
6. Water-rates			
7. Lighting-rate			
8. Conservancy (including Scavenging and Latrine Rate)			
9. Other taxes			
<i>B.—Realisation under Special Acts—</i>			
1. Pounds			
2. Hackney-carriages			
3. Others			
<i>N.B.—Judicial fines under Special Acts should be credited under "Fines" below .</i>			
<i>C.—Revenue derived from Municipal property and powers apart from taxation—</i>			
1. Rents of lands, houses, serais (rest houses), dāk-bungalows, etc.			
2. Sale-proceeds of lands and produce of lands, etc.			
3. Conservancy Receipts (other than taxes and rates)			
4. Fees and Revenue from Educational Institu- tions			
5. Fees and Revenue from Medical Institutions			
6. " " Markets and Slaugh- ter-houses			
7. Fees and Revenue from Tramways			
8. Other fees (to be specified)			
9. Fines under Municipal and other Acts			
10. Interest on Investments *			
11. Premium on Loans			
<i>D.—Grants and Contributions (for general and special purposes)—</i>			
1. From Government *			
2. From Local Funds *			
3. From other sources *			
Carried over			

*Against each of these heads show separately receipts for (a) General, (b) Educational, (c) Medical.

Annexure A—continued.

ANNUAL ACCOUNT OF THE MUNICIPALITY.
Account of Receipts and Disbursements for the year ending 31st March 191 .

RECEIPTS—contd.	R a. p.	R a. p.	R a. p.
REVENUE—contd.			
Brought forward .			
<i>E.—Miscellaneous—</i>			
1. Recoveries on account of services rendered to private individuals			
2. Other items			
Total Revenue .			
<i>F.—Extraordinary and Debt—</i>			
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank			
2. Loans from Government			
" raised in the open market			
3. Realisations of Sinking Fund for repayment of loans			
4. Advances—(a) Permanent			
(b) Other			
5. Deposits			
	Total . .		
	Total Receipts .		
	GRAND TOTAL .		

Annexure A—continued.

ANNUAL ACCOUNT OF THE MUNICIPALITY.
Account of Receipts and Disbursements for the year ending 31st March 191

DISBURSEMENTS. EXPENDITURE.	R a. p.	R a. p.	R a. p.
<i>A.—General Administration and Collection Charges—</i>			
1. General administration (a) (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)			
2. Collection of taxes, including Bonded Warehouses (Establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.)			
3. Collection of tolls on roads and ferries			
4. Survey of Land			
5. Refunds (other than Octroi)			
6. Pensions and Gratuities			
7. Annuities			
<i>B.—Public Safety—</i>			
1. Fire (Establishment, purchase of fire-engines, buckets, repairs)			
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)			
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)			
4. Rewards for destruction of wild animals and snakes			
<i>C.—Public Health and Convenience—</i>			
1. Water-supply { Capital outlay Establishment, repairs, etc.			
2. Drainage { Capital outlay Establishment, repairs, etc.			
3. Conservancy (including road cleaning and watering) and latrines			
4. Hospitals and Dispensaries			
5. Plague Charges			
6. Vaccination			
7. Markets and Slaughter-houses			
8. Pounds			
9. Dāk-bungalows and Serais			
10. Arboriculture, Public Gardens and Experimental Cultivation			
10A. Veterinary Charges			
11. Registration of Births and Deaths			
12. Public Works (a)			
(i) Establishment (b)			
(ii) Building (c)			
(iii) Roads			
(iv) Stores (c)			
(v) Miscellaneous works			
Carried over			

(a) It must be clearly understood that under these heads only such general charges are to be shown as cannot be properly shown under any of the other heads. Wherever establishment is employed, or works are constructed, for a particular purpose only, charge would be shown under the head to which that purpose belongs, and not under these heads.

(b) If the Public Works Establishment be employed partly upon works connected with any of the other heads, the share of the charges debitable to those heads should be shown under those heads, and not under this head.

(c) Cost of buildings erected or stores used for special works, e.g., for water works, should be charged to those works; cost of such buildings or stores only will be shown here as properly cannot be shown under any of the other heads.

Annexure A—continued.

ANNUAL ACCOUNT OF THE

MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 191 .

[illegible]

(d) Contribution should be classified according to the object for which they are made, e.g., for schools under D.—Public Instruction, etc.; a contribution not made for any particular purpose, or for purpose for which no separate head is provided, should be charged under this head.

ANNEXURE B.

List of Local Funds (see Article 1392).

(1) CANTONMENT FUNDS.

(2) TOWN AND BAZAAR FUNDS.

In places where a regular Municipality does not exist, "Hill Location," "Station Improvement" and "Chowkidari" Funds should be classed with these, as also the "Bhopal Water-works Fund," the "Goona Agency Fund" and the "Secunderabad Local Fund," under India.

(3) PORT FUNDS.

With these is classified the "Indus Conservancy Fund." The Port Trusts of Calcutta, Rangoon, and Bombay must also be included.

(4) MISCELLANEOUS FUNDS.

Police Remount Funds in several provinces (Receipts, Contribution, Expenditure, Police Executive Force).

INDIA.—Residency School, Indore.

BURMA.—Land sale and rent.

Steam-boiler Inspection Fund.

ASSAM.—Williamson Education.

BENGAL.—Hospital Port Dues.

Pilgrims' Lodging House.

Burial Board.

Mohsin Education Endowment.

Hindoo College Education Endowment.

Steam-boiler Inspection Fund.

District Chowkidari Reward Fund.

BIHAR AND ORISSA.—Pilgrims' Lodging House.

District and Village Chowkidari Fund.

Road Patrol Fund.

UNITED PROVINCES.—Rural Police Fund of Oudh.

PUNJAB.—Fees for the inspection of Judicial Records.

Canal clearance.

MADRAS.—The Proprietary Estates Village Service Fund.

The Irrigation Cess Fund.

The Bhadrachalam Estate Village Service Fund.

BOMBAY.—Steam Vessels Survey.

Kutch Infanticide.

Cotton Improvement.

Baria Tribute.

Pleaders' Examination Fees Fund.

Steam-boiler Inspection Fund.

Annexure C.

Classification of Accounts of Excluded Local Funds (See Article 1393).

RECEIPTS.

LAND REVENUE.	MEDICAL.
Income from land, the property of the funds.	Hospital receipts (including sale of medicines).
STAMPS.	MINOR DEPARTMENTS.
Sale of stamps. (a)	<i>Agriculture.</i>
EXCISE.	Public gardens.
License fees and duties.	Public exhibitions and fairs.
PROVINCIAL RATES.	<i>Scientific.</i>
Rates and cesses on lands.	Museums.
Miscellaneous.	<i>Sanitation.</i>
ASSESSED TAXES.	Conservancy tax and fees.
Taxes upon houses.	Sales of manure, etc.
Licenses on trades and professions.	<i>Water-supply.</i>
Chowkidari tax.	Sale of water.
Octroi. (a)	Other receipts.
Miscellaneous (including taxes on horses and carriages).	SUPERANNUATIONS.
REGISTRATION.	Contributions towards pensions, etc.
Fees and Miscellaneous. (a)	MISCELLANEOUS.
INTEREST.	Sales of old materials.
Interest on Government Securities and other investments.	Sales of land and houses.
POLICE.	Contributions (including grants-in-aid from Government).
Fees, fines and forfeitures.	Rents of houses.
Unclaimed property.	Sales of fruit, grass, etc.
Miscellaneous (including cattle-pound receipts).	Miscellaneous.
MARINE.	PUBLIC WORKS.
Hire of vessels.	Tolls and ferries.
Sale-proceeds of vessels and stores.	Miscellaneous.
Pilotage receipts.	DEPOSITS AND ADVANCES.
Other fees and dues.	Loans from Government.
EDUCATION.	Loans by Public subscriptions.
School fees.	Sale-proceeds of investments.
Miscellaneous.	Stock account. (b)
	Other deposits and advances.

(a) Secunderabad Local Fund only.

(b) Where stock is held under an advance account.

Annexure C—continued.

DISBURSEMENTS.

REFUNDS.

Refunds of taxes.
Miscellaneous refunds.

CHARGES OF COLLECTION OF REVENUE.

Excise establishments.
Rate and cess collecting establishments.
Other collecting establishments.

INTEREST.

Interest upon debt.

GENERAL ADMINISTRATION.

Establishments engaged in general management and accounts.
Contributions towards establishment in Government offices.

LAW AND JUSTICE.

Criminal Courts.
Jails.

POLICE.

Executive force.
Village Police.
Miscellaneous (including cattle-pounds).

MARINE.

Dockyard and port establishments.
Pilotage establishment.
Ship and boat establishments.
Light-houses and light-ships.
Building, purchase and repair of ships.
Miscellaneous.

EDUCATION.

Inspection.
Colleges and schools.
Scholarships and prizes.
Grants-in-aid.
Miscellaneous.

MEDICAL.

Professional establishment.
Hospitals and dispensaries.
Vaccination.
Medical schools.

MINOR DEPARTMENTS.

Public gardens (establishment and other charges).
Cemeteries (establishment and other charges).
Public fairs and exhibitions.
Conservancy (establishment and other charges).
Water-supply (establishment and other charges).
Statistical establishments.

SUPERANNUATIONS.

Pensions and gratuities.

MISCELLANEOUS.

Rents, rates and taxes.
Petty establishments.
Miscellaneous.

PUBLIC WORKS.

*Supervising establishment, tools and plant.
Stock not chargeable to any particular work.*

Original works—

Buildings.
Roads.
Port appliances.
Other works.

Maintenance and repairs—

Buildings.
Roads.
Port appliances.
Other works.

Petty construction and repairs.

DEPOSITS AND ADVANCES.

Repayment of loans from Government.
Repayment of loans from the public.
Investment in Government Securities or otherwise.
Stock account.
Other deposits and advances.

708 MUNICPL., CANT., DIST., AND OTHER LOCAL FUNDS. [CHAP. 67.]

Annexure D—(See Art. 1384 D).

RECEIPTS—

HEADS.	Details by Provinces.	TOTAL.
REVENUE.		
<i>Land Revenue—</i>		
Revenue due to Canals		
Capitation tax or house-tax		
Rent of fisheries		
Miscellaneous		
<i>Local Rates—</i>		
Cess on lands for expenditure on roads, schools, hospitals, and general purposes.		
Miscellaneous		
<i>Interest—</i>		
Interest on Securities of District Funds—		
For educational purposes		
For Medical purposes		
Interest on arrear revenues		
Other items		
<i>Law and Justice—Courts of Law—</i>		
Fees, Fines and Forfeitures		
<i>Police—</i>		
Receipts under Cattle Trespass Act . .		
Other items		
<i>Education—</i>		
Fees from Schools, general, training and special.		
Contributions		
Income from Endowments		
<i>Miscellaneous—</i>		
Sale of books		
Examination fees		
Other receipts		
Carried over		

Annexure D—continued.

RECEIPTS—contd.

HEADS.	Details by Provinces.	TOTAL.
REVENUE—contd.		
Brought forward .		
<i>Medical—</i>		
Hospital Receipts		
Medicines sold by Civil Surgeons		
Income from Endowments		
Contributions		
<i>Miscellaneous—</i>		
Other receipts		
Sanitary fees and fines		
<i>Minor Departments—</i>		
Botanical and other public garden receipts.		
Veterinary Receipts		
Receipts on account of experimental cultivation.		
Public exhibitions and fairs		
Miscellaneous		
<i>Superannuations and Pensions—</i>		
Contributions for pensions and gratuities		
<i>Stationery and Printing—</i>		
Press Receipts		
<i>Miscellaneous—</i>		
Sale of Old Stores and Materials		
Sale of Nazul (Escheated buildings and lands).		
Rents		
Contributions		
Other Miscellaneous Receipts		
<i>Railways—</i>		
Gross Receipts		
Deduct—Working Expenses		
Net receipts		
Carried over .		

Annexure D—continued.

RECEIPTS—concl'd.

HEADS.	Details by Provinces.	TOTAL.
<i>REVENUE—concl'd.</i>		
Brought forward .		
<i>Minor Works—</i>		
Local Canal Receipts		
<i>Civil Works—</i>		
Rent of buildings and lands (other than Nazul).		
Sale of buildings and lands (other than Nazul).		
Sale of stores and materials . . .		
Canal and ferry receipts		
Tolls on roads		
Contributions		
Staging bungalow fees		
Serai (Rest house) fees		
Miscellaneous		
TOTAL REVENUE .		
<i>Debt, Deposits and Advances—</i>		
Loans from Government		
Loans from the Public		
Sale-proceeds of investments . . .		
Deposits		
Advances		
TOTAL DEBT, DEPOSITS AND ADVANCES		
TOTAL RECEIPTS .		
OPENING BALANCE		
GRAND TOTAL .		

Annexure D—continued.

CHARGES—

HEADS.	Details by Provinces.	TOTAL.
EXPENDITURE.		
<i>Refunds—</i>		
Land Revenue		
Local Rates		
<i>Land Revenue—</i>		
Charges of District Administration .		
Miscellaneous		
<i>Local Rates—</i>		
<i>Interest—</i>		
Interest on Loans		
Other items		
<i>General Administration—</i>		
General Establishment of Local Funds		
<i>Police—</i>		
Cattle pound charges		
Refunds		
<i>Ports and Pilotage—</i>		
Subsidies to steam boat companies .		
<i>Education—</i>		
Grants to Universities		
Inspection		
Schools, General—		
High Schools		
Secondary „		
Primary „		
Schools, special—		
Training Schools		
Technical „		
Grants-in-aid		
Scholarships		
Miscellaneous		
Refunds		
Carried over— .		

Annexure D—continued.

CHARGES—contd.

HEADS.	Details by Provinces.	TOTAL.
EXPENDITURE—contd.		
Brought forward .		
<i>Medical—</i>		
Medical Establishment . . .		
Hospitals and Dispensaries . . .		
Sanitation and Vaccination—		
Vaccine establishment charges . . .		
Sanitation charges . . .		
Medical Schools . . .		
Plague charges . . .		
Other charges . . .		
Refunds . . .		
<i>Minor Departments—</i>		
Public Exhibitions and fairs . . .		
Veterinary and Stallion charges . . .		
Experimental cultivation . . .		
Botanical and other public gardens . . .		
Provincial Statistics . . .		
Miscellaneous . . .		
<i>Superannuations, etc.—</i>		
Pensions . . .		
Gratuities . . .		
Donations to Service Funds . . .		
<i>Stationery and Printing—</i>		
Purchase of Stationery . . .		
District Board Presses . . .		
Printing at private presses . . .		
Lithography . . .		
<i>Miscellaneous—</i>		
Rewards for destruction of dogs, wild animals, and snakes . . .		
Donations for charitable purposes . . .		
Contributions . . .		
Petty Establishments . . .		
Miscellaneous and unforeseen charges . . .		
Miscellaneous refunds . . .		
<i>Famine Relief</i> . . .		
<i>Railways—</i>		
Interest on loans borrowed for Railway purposes . . .		
Repayment of do. do. . .		
Construction of Railways charged to Revenue . . .		
Miscellaneous Railway expenditure . . .		
Carried over .		

Annexure D—continued.

CHARGES—concl'd.

HEADS.	Details by Provinces.	TOTAL.
EXPENDITURE—concl'd.		
Brought forward .		
<i>Minor Works—</i>		
Works		
Repairs		
Tools and plant		
Establishment		
<i>Civil Works—</i>		
(a) Buildings—		
New Works		
Repairs		
(b) Communications—		
New Works		
Repairs		
(c) Other Public Improvements—		
New Works		
Repairs		
(d) Establishment		
(e) Tools and plant		
(f) Other Charges		
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME.		
<i>Railway Construction met from borrowed funds.</i>		
<i>Debt, Deposits and Advances—</i>		
Repayment of loans from Government .		
Do. do. the public .		
Investments		
Deposits		
Advances		
TOTAL DEBT, DEPOSITS AND ADVANCES .		
TOTAL CHARGES .		
CLOSING BALANCE .		
GRAND TOTAL .		

Annexure D—continued.

No. (1).—Detailed account showing the Revenue Receipts, Working Expenses and other expenditure on account of District and Local Boards' Railways in India during the year 191 -1 .

HEADS.	Details by Railways.	TOTAL.
<i>Gross Receipts—</i>		
Coaching Traffic Earnings . . .		
Goods do.		
Miscellaneous and Suspense . . .		
TOTAL GROSS RECEIPTS . . .		
<i>Working Expenses—</i>		
Maintenance of way, works and stations		
Locomotive Expenses		
Carriage and Wagon Expenses . . .		
Traffic Expenses		
General charges, miscellaneous and sus- pense		
TOTAL WORKING EXPENSES . . .		
NET RECEIPTS . . .		
<i>Other Expenditure—</i>		
Interest on loans borrowed for Railway purposes		
Repayment of do. do.		
Net Gain or Loss to the Board . . .		
Capital at Charge, 31st March 191 . .		
Percentage of net receipts on Capital Outlay (191)		
Percentage of net receipts in—		
191 -1		
191 -1		
191 -1		
191 -1		

Annexure D—continued.

No. (2)—Detailed account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 191 -1 .

Details.

Amount.

No. (3)—Account of Expenditure on Railway Construction by Local Boards in India during and to end of the year 191 -1 .

HEADS.	Details by Railways.	TOTAL.
<i>During the year 191 -1 .</i>		
Outlay charged to Revenue . . .		
„ met from borrowings from the public		
„ „ „ „ Government .		
TOTAL .		
<i>To end of the year 191 -1 .</i>		
Outlay charged to Revenue . . .		
„ met from borrowings from the public		
„ „ „ „ Government		
TOTAL .		

Chapter 68.—Subsidiary Account of Special Loans.

General	1396	Periodical Account	1410
Issue of Loan Money	1400	Sinking Fund	1412
Subsidiary Loan Register	1403	Audit of Receipts	1413
Loan Expenditure by P. W. Dept.	1405	Default	1414
Payments in Discharge of Loan	1408	Annual Returns	1415

General.

1396. Sums of money are occasionally advanced to Corporations and to individuals by Government for special reasons and on conditions which are generally stated in full in the orders sanctioning the advances. The following general instructions must be taken as supplementary to those special conditions; they do not apply to house-building and other advances made under standing rules.

1397. These loans may be of several kinds; they may bear no interest or they may bear an excessive nominal rate, part being carried to credit of a Sinking Fund: they may be repaid by fixed annual instalments including interest, or the instalment of repayment may be in addition to interest; they may be repaid by periodical instalments of not less than a fixed sum, or the condition of repayment may only be the clearing of the loan in fixed time.

1398. For each class of loans a separate minor head will be opened in the accounts subordinate to the major heads "R—Imperial Advance and Loan Account" and "R. R.—Provincial Advance and Loan Account." These heads will be debited with the advances and credited with the repayments which appear in the accounts of each month.

1399. Advances and loans of public money may be made by Local Governments and Administrations without reference to the Government of India within the limits and conditions laid down in Chapter 8.

Issue of Loan Money.

1400. The following are the rules under which payments may be made:—

- I.—Every loan to a Municipality, Port Trust, Native State, or other Corporation will be recorded in the books of the Civil Accountant General concerned, and no part of it may be issued otherwise than under his sanction.
- II.—No public department or public officer may make any expenditure or incur any liabilities against such loan funds, unless he has first obtained in writing a statement from the Accountant General that the amount is available out of the loan funds and has been placed in a separate account by the

Accountant General so as to be available for the proposed expenditure.

This "separate account" will be opened upon the subsidiary register below prescribed.

III.—The Accountant General, before setting apart any part of the loan under the last rule, will ascertain that the Municipality or other body responsible for the loan has assented to the arrangement, or that it is distinctly stated by Government among the terms of the loan.

IV.—Funds spent by any public department or officer under Rule II shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

1401. The Government of India desire that the Local Governments will watch the progress of outlay on all works constructed by departmental agency out of such loans and take notice of any tendency to an excess and check it in due time as far as possible. If it is found that outlay in excess of the sanctioned loan is inevitable, the Local Governments should promptly review the whole financial situation, and, if the loan does not pertain to the Provincial Loan and Advance Account, apply for an increase to the loan in good time, to admit of consideration by the Government of India whether the loan shall be increased or not.

1402. The Accountant General should not take any objection to advances from the Provincial Loan and Advance Account so long as the gross amount shown in the statement of annual allotments sanctioned by the Government of India for loans and advances is not exceeded and funds are not transferred from any other class to Class III (Article 119), without the previous sanction of the Government of India. The Local Government is entirely responsible for seeing that the estimated recoveries are duly effected. The Accountant General should, however, furnish the Local Government with full information to enable it to judge from time to time whether there is a risk of any excess over the *net* amount allotted and, if there is at any time a probability of a large excess in the net outgoings, he should report the fact to the Government of India through the Local Government.

Subsidiary Loan Register.

1403. For these loans, except advances under special laws and advances to cultivators, two subsidiary Loan Registers will be kept in the annexed Forms A and B. Form A will be for those which are repayable by direct credit of the repayments to the principal of the loan and Form B for those which are repayable by payments into a Sinking Fund. In both cases a separate page should be set apart for each loan. Before posting recoveries, whether of principal or interest, into the Classified Abstract, the auditor will obtain the initials of the poster of the Loan Register against the entries in the Treasury Account to show that they are correct. The poster of the Loan Register will, after reference to the Detail Books, make the necessary postings from the Treasury Accounts, and also post into a Broadsheet the total amount recovered or paid for each loan, and the total in the Broadsheet should be certified monthly by the Book-keeper, while the Register as well as the Broadsheet should be reviewed monthly by the officer in charge.

Subsidiary Register of Loan of Rs. _____ sanctioned for _____
in orders of G. L. F. D., No. _____, dated _____

Form A.

CONDITIONS OF LOAN.

"To bear interest at _____ percent to be paid (half) yearly on _____ and to be repaid by (half-yearly instalments of Rs. _____ in addition to accruing interest) or (within _____ years) or (in _____ equal instalments)."

DATE AND VOUCHER.		ACCOUNT OF PRINCIPAL OF LOAN.			CALCULATION OF INTEREST ON PRINCIPAL.			ACCOUNT OF INTEREST DEMAND.	
DATE.	Voucher.	Advance.	Repay- ment.	Balance.	Period.	On ad- vances.	On repay- ments.	Amount due.	Amount paid and credited to Interest.
		R	R	R		R a.	R a.	R	R
1873.									
April 16th	Balance	...	...	50,000	½ year.	1,000	...	1,270	...
May 1st	...	...	...	...	...	...	...	...	270
May 5th	7	5,000	...	55,000	164 d.	89-14	...	...	...
June 10th	...	...	20,000	35,000	128 d.	...	280-9	...	...
June 16th	...	...	...	...	...	...	...	...	700
Aug. 16th	18	5,000	...	40,000	61 d.	33-7	...	...	...
Sept. 1st	...	...	...	...	...	...	...	...	200
...	TOTAL					1,123-5	280-9	1,270	1,170
Oct. 16th	...	To arrear interest due R1,270, less R1,170 Interest due on arrear interest, namely— R1,270 at 6 per cent., for half-year . . . 38-1 Less R270, for 168 days . . . 7-7 R700, for 122 days . . . 14-1 R200, for 45 days . . . 1-8 Net due . . . 15-1 To interest accrued on principal this day R1,123-5, less 280-9 = 842-12						100	842-12
Oct. 16th	Balance	...	...	40,000	½ year	800	...	957-13	

1. In this example the rate of interest is taken at 4 per cent., and the days for its payment are supposed to be April 16th and October 16th. The first, second, and fourth sections record actual transactions and require no remark. In the third section, "Calculation of interest," the figures show the amount that accrues and falls due upon the next periodical day. On the balance, R50,000, half a year's interest or R1,000 will fall due on October 16th; on the rest the amounts are calculated upon the number of days from the date of the transaction till the end of the half-year; the actual amount due on October 16th is the difference between the two columns.

2. On the periodical fixed day, the account is made up in the manner shown, and the balance of principal, R40,000, and of interest, R957-13, due from the debtor, is calculated and set forth in the manner indicated.

3. It is not thought worth while to set apart separate special columns for calculation of interest due on arrear interest. The calculation, however, is made, as shown in the above specimen, in exactly the same way as on the principal, though the rate per cent. is usually higher. (See Article 130, para. 2.)

4. The sum of R20,000 in the foregoing example would not, in practice, be entirely credited to principal [Article 129 (d)], but it is so entered here in order to illustrate how the account may be made up under various possible contingencies.

Form B.

Loans repayable by payment into a Sinking Fund.

DATE AND VOUCHER.		ACCOUNT OF PRINCIPAL.		CALCULATION OF INTEREST ON ADVANCES.		INTEREST DEMAND.			ACCOUNT OF BALANCE.		CALCULATION OF INTEREST.				
DATE.	Voucher.	Amount advanced.	Balance.	Period.	Amount.	Interest due.	Interest realised.	Balance.	Date.	Particulars.	Payments into Sinking Fund	Periodical credits on account of interest.	Total Balance.	Period.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

1404. The first, second, and fourth sections of the accounts should be filled in as soon as the transactions are reported from the Bank sheet or the Cash Account or the Transfer Entry for the adjustment of the periodical interest on the Deposits of the Sinking Fund is made. The calculation of interest will be made at the same time by the aid of the table in Appendix M. It will be observed that these columns show the interest that *will* be chargeable on the next periodical day, and that the amount of interest deduced upon them is not actually debitable against the borrower until the next periodical day.

1. A loan bears interest for the day of advance, but not for the day of repayment.

Loan Expenditure by Public Works Department.

1405. In cases where the loan expenditure is, under special orders, to be conducted and controlled by the Public Works Department, debits will be communicated by the Examiner in his monthly Account Current for adjustment to debit of the particular loan out of which the expenditure is incurred by transfer credit to the Public Works Department.

1406. The amount will be charged in the subsidiary register above prescribed, and will bear interest as though it had been advanced on the last day of the month in which the expenditure was actually incurred by the Public Works Department, which month should invariably be quoted in the Account Current in which the debit for the amount appears.

1407. The loans under the above arrangements will stand on the Civil books; the calculation and adjustment of interest on them, together with their recovery, devolve on the Civil Accountant General, and the action of the Examiner is confined to an audit of the outlay incurred and to seeing that the total expenditure is not in excess of the sum granted.

It will be understood that these orders, in the peculiar case of works executed by the Public Works Department from a loan made to a Corporation on the special condition that it shall be expended for special purpose under the departmental control, in no way interfere with the procedure for ordinary cases laid down in Financial Department No. 3902, dated 31st October 1868, under which a Municipality wishing for the help of the Department in executing ordinary work is to pay over the cost in advance.

Payments in Discharge of Loan.

1408. Cancelled.

1409. Nothing may be credited as repayment of principal or into the Sinking Fund so long as any sum is due on account of interest unpaid.

1. Interest for any half-year (or year) is not "due" until the end of the half-year (or year) during which it accrues.

Periodical making up of Account.

1410. After all entries up to, but not including, the date on which interest becomes due have been made, a line will be drawn across the page. First, the interest account of the past half-year must be made up by deducting the amount paid on account of interest from the demand on that account entered in the "Amount due" column, and bringing down "Balance of interest due." Then a calculation must be made of the interest (if any) demandable on overdue interest of the previous half-year. Lastly, in the case of Register in Form A, the second and third columns of the "Calculation of interest on principal" must be totalled, and the excess of the total of the second over the total of the third carried into the "Amount due" column. The total interest due and the total principal due will then be made up, and the account will be opened for a new period. The account of the Sinking Fund in Form B will be similarly completed at the same time, the amount of interest due being credited at the end of the period.

1. The form above given will indicate how the account may be made up.

2. If interest is payable yearly, instead of half-yearly, the account will be made up only once a year.

1411. A copy of the account as thus made up, and of the new statement of demand, should be sent to the debtor.

Sinking Fund.

1412. Moneys paid to a Sinking Fund for repayment of loan should be credited to the head "Deposits of Sinking Funds", and entered in the Register in Form B prescribed in Article 1403. Interest will be allowed on these deposits at the same rate as the loan itself bears. The interest payable on these deposits should be credited to the Sinking Fund by deduction from the receipt on account of interest on the loan. When the total balance of the Sinking Fund becomes equal to the amount of the loan, the credit under "Deposits of Sinking Funds" and the debit under "Loans to Municipalities, etc." should be written off against each other.

Audit of Receipts.

1413. The subsidiary register will give the Accountant General the means of seeing that both interest and instalments are repaid at the due date, and in case of delay he should at once address the officer who is in direct communication with the debtor or charged with the administration of the property or of the Corporation to which the loan is made. The debtor should be warned either by this officer, or, if the loan is not on any district account, by the Accountant General, when any payment, either of interest or of principal, is about to fall due from him; but omission to give this warning, of course, gives the debtor no claim to exemption from the consequences of default.

Default.

1414. The occurrence of a default in payment either of principal or of interest, if not immediately remedied, should be reported without delay to the Local Government, and if the loan was sanctioned by the Government of India and has not since been brought on the Provincial Loan Account, to that Government also.

Annual Returns.

1415. Each Accountant General will submit annually on the 30th September to the Local Government and the Comptroller General two statements in Form 180 of the loans borne on his books, except loans to Native States, one showing the details of the loans and advances classified according to classes coming under the Imperial Advance and Loan Account, and the other showing the details of those coming under the Provincial Advance and Loan Account. The statements should show separately the details of each loan under each of the classes, Loans to Presidency Corporations, and Loans to Landholders and other Notabilities. Details of loans under special laws, according to the different Acts of Legislature under which they have been granted, should only be given. Advances to cultivators should be shown in lump sums, the land improvement advances being shown separately from those for the relief of agricultural, distress and other purposes. For these the first four columns and the last column of the statement need not be filled in. Before despatch these returns should be agreed with both the ledger and the subsidiary register; the entries in the former should be borne out in all respects by the latter record, and the latter will also check the interest columns of the return.

1415A. For loans to Native States an annual statement will be compiled in Form 180A in two sections, A and B, showing separately the loans granted for famine and for general purposes remaining unpaid up to the year in respect of which the return is prepared, the loans granted during the year under report being grouped together and shown at the end of the statement. The statement will be submitted by the Accountants General to their respective Local Governments or Administrations by the 1st August.

A statement of loans made by Government to Native States will also be submitted to the Comptroller General in Form 180 by the 15th September.

1416. Accountants General will also submit annually on the 30th September to the Local Government and the Comptroller General a statement in Form 181 of the Sinking Funds on account of the different loans borne on their books. The arrangement in this statement will follow that of Form 180. There will be no record of the progress of the Sinking Fund in the subsidiary register; the interest realised on the securities of the Fund will be credited with the other cash receipts in column 5 of Form 181. If the investment is not exclusively in Government loans bearing interest at 4 per cent., a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

1. Under Rule 17 of the rules published with Financial Department Notification No. 15, dated 1st January 1889, the Local Government has to submit the annual return of loans to public bodies to the Government of India and to publish it in the local official Gazette.

1417. As regards loans raised outside the Government accounts, no report need be made to Government, but the Accountant General should obtain from local bodies all necessary information to enable him to prepare the statement prescribed in the next Article.

1418. By the 30th November every year each Accountant General should furnish the Comptroller General with a statement of the indebtedness, on 31st March preceding, of every Municipality and Local Fund (including Port Trust) in his province in the accompanying form. The figures in this statement should agree with the corresponding figures in the annual Municipal statement furnished by the Local Government under Article 1390.

*Annual Statement of Loans under the Local Authorities Loans Act, 1879,
for the year 19 .*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	TOTAL AMOUNT OWING AT THE CLOSE OF THE YEAR.		TRANSACTIONS DURING THE YEAR.	
					To Govern- ment.	To the Public.	Borrowed.	Repaid.

1418A. The Government of India have desired that Local Government should make arrangements for a yearly examination of the Sinking Funds constituted for the repayment of loans raised by local bodies. The Accountant General should certify annually, not later than 30th November, that the Sinking Fund formed for the repayment of each loan or the General Sinking Fund constituted for the liquidation of the entire debt contains the amount which would have been accumulated if the rate of interest originally assumed had been obtained continuously, and the amount of deficiency, if any, should be stated by him. Should the Sinking Fund fall short at any time of the amount which it ought to contain,

the deficiency should at once be made good by the body concerned from its revenue receipts of the year.

NOTE.—The rate at which the improvement of the Sinking Fund is to be calculated should not be assumed at a higher rate than 3 per cent., except in the case of loans for comparatively short terms, say up to 15 years.

1418B. In submitting his certificate to the Local Government under the preceding Article the Accountant General should bring to notice any unusual depreciation which may have occurred in the investments of a Sinking Fund, but it is not necessary to make a valuation of all such investments on every occasion as fluctuations of value which appear to be due to temporary causes may be disregarded. A copy of the certificate sent to the Local Government should be attached to the statement furnished by the Accountant General to the Comptroller General under Article 1418.

1418C. By the 30th of November every year each Accountant General is also required to furnish the Comptroller General with a statement of all loans raised under the guarantee of Government by Native States, local authorities, and other public bodies in the following form, the information being obtained from the Local Government.

Statement of loans raised under the guarantee of Government by Native States, local authorities, and other public bodies for the year 191 .

By whom raised.	How raised.	Purpose for which raised.	Amount of loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When re-deemable.	Amount outstanding on the 31st March.	Extent of guarantee.
1	2	3	4	5		7	8	9	10

Chapter 69.—Verification of Balances.

Review of Balances	1419	Permanent Advances	1433
Local Funds	1424	Cash Remittances	1434
Special Loans	1425	Bills	1435
Service Funds	1426	Remittance Heads	1439
Deposits	1429	Cash Balances	1440
Advances Recoverable and Suspense Account	1431		

Review of Balances.

1419. The accounts of the year are not complete until the balances upon the ledger under the debt heads and the outstanding under the remittance heads have been verified. Accordingly, after the despatch of the final account for March, and in anticipation of the formal closure of the books, an explanatory statement of closing balances, called Review of Balances, will be submitted to the Comptroller General in the form of a general report, which will take up each of the heads in succession. The report (which, as soon as completed, should be printed) should contain :—

- (1) A statement of each ledger balance which is to be explained.
- (2) An explanation of the nature and conditions of the liability involved in it.
- (3) A statement of the nature of the detailed accounts kept of the transactions connected with it; and how far the final results of these detailed accounts work up to, and agree with, the balance on the ledger.
- (4) Information as to whether the person or persons by or to whom the balance is owned admit its correctness, and if they do not, where the difference lies. This would not apply to such items as deposits or ordinary advances, but it should be explained how far the latter are believed to be really recoverable; part of the explanations under heads (2) and (3) would necessarily be the same year after year; and there is no occasion to repeat every year the same information, for which reference may be given to a previous report.

1420. The paragraphs of the Review should be numbered and the name of the province should be printed at the head of each page of it.

The report is due on or before the 10th January of each year; but a great part of the work can and should be done even before the completion of the final account for March. It should be taken up by the Accountant General personally.

1421. It is usual as regards certain of the heads (Local Funds) to submit as appendices to the general report special reports which have been made at an earlier date. In all such cases the general report should bring the information as regards these heads up to date by specifying any action which has been taken since the submission of the special reports.

1422. As soon as the Review has issued, a list should be drawn out of all the cases in which any action is still required, and the Comptroller General should be informed of any subsequent reconciliations which may be effected and acknowledgments which may be received between the date of issue of the Review and the 15th of April following, references being invariably made to the paragraphs of the Review affected.

1423. The following rules give directions as to the verification required in several cases, and will indicate what is required in the cases not specifically mentioned.

Local Funds.

1424. The separate balances entered in the subsidiary accounts prescribed in Article 1384H must each year be communicated to (and, if necessary, accepted by) the officers charged with the administration of the Funds.

Special Loans.

1425. The Ledger balance should be verified against the outstanding principal of the loan shown in the special loan registers. It should also be stated that the conditions of each loan have been fulfilled and that the balances due at the end of the year (or if, in the case of any loan, another periodical date is fixed for making up the account, then at the last previous date of making up the account) have been communicated to, and not been objected to by, the debtors. This verification should be separately reported to the Local Government.

Service Funds.

1426. The balances should be compared and reconciled with those in the account current sent in by the Trustees or Managers. There are sometimes large differences arising from the Trustees crediting in their accounts of the year interest which is not really payable to them till April 1st.

1427 and 1428. Cancelled.

Deposits.

1429. For deposits which are recorded in detail in registers in Form 32 the total receipts and repayments are posted from that form monthly into the proof-sheet, Form 112, prescribed in Article 874. At the end of the year the cross totals of the receipts and repayments posted into the monthly columns of the proof-sheet should be made and the balances struck separately for the different districts for each of the four years shown in the form. The balance of the first year will, except for any deposits not allowed to lapse to Government for special reasons, be posted in the column "Credited to Government," and should be compared with the total of the statement of lapses of the district concerned. The balance of the third year should similarly be compared with the total of the clearance register. The grand total of the column, "Balance on 31st March," should be agreed with the Ledger balance of the class of deposits concerned.

1430. The balance of personal deposits must be verified by addition of the separate balances shown in the returns for March (as checked by the Account Office), and it must be seen that they are, in each case, certified in the manner prescribed in Article 254.

For personal ledger accounts see Article 880.

Advances Recoverable and Suspense Account.

1431. Rules have already been given (Articles 995 and 1000) for testing the accuracy of the balances brought forward in the objection books, and shown in the Broadsheets of balances under "Advances Recoverable" and "Suspense." The ledger balances should be certified to agree with totals of the balances shown in those Broadsheets.

1432. In the case of advances to cultivators and similar advances which do not enter the objection book, the balance should be proved by obtaining from each local officer, who has authority to make such advances, an acknowledgment that the amount outstanding against him on the books of the Accountant General is the same as that shown as recoverable upon the registers and accounts kept by him.

1. In the case of house-building advances an annual acknowledgment should be obtained from each officer that he accepts, as due from him, the balance of the advance worked out in the Account Office, and the fact that this acknowledgment has been obtained should be mentioned in the Review which should also contain information as to whether instalments in repayment of these advances have been regularly recovered.

2. Acknowledgments of advances to meet payments for compensation for lands taken up for public purposes should be obtained from the District Officers and the fact mentioned in the Review.

Permanent Advances.

1433. The amounts remaining unadjusted upon each district (and other) account in the register (Form 120) must be verified by means of annual acknowledgments from the officers concerned (see Article 78). The aggregate of the outstanding should be made up from the register and tallied with the Ledger balance (Article 925).

Cash Remittances.

1434. The balances under the cash remittance heads are composed of credits unadjusted by debits, and debits unadjusted by credits. The details of these unadjusted items should be extracted from the remittance register (Form 119), showing the month to which each item belongs. The net balance of each class of remittances should agree with the balance of the corresponding ledger head. These extracts should be submitted in support of the Review of Balances (Article 1419).

Bills.

1435. The verification should be made separately for the four classes, viz., Supply Bills, Local and Foreign, and Remittance Transfer Receipts, Local and Foreign.

1436. After the credit of lapsed bills to Government (Articles 897 and 904), the amounts of the outstanding bills should be carried, in the issue lists, into the balance column. The balances of each year's bills, added to the total payments of the same year's bills, should agree with the total drawings (in respect of bills of the year just closed) or with the balance outstanding at the end of last year (in respect of bills of the two former years); and this agreement should be complete, both for the whole and for each District or Province drawing.

1437. The forward balances will then be posted into statements (Form 182), of which the totals ought to agree with the Provincial Ledger balances.

1438. The statements will be despatched to the Comptroller General on the 1st September, in anticipation of the Review of Balances.

Remittance Heads.

1439. Instruction regarding the explanations of the balances outstanding under "Accounts Current exchanged with other Civil Account Offices," or with the Examiner, Public Works Accounts, or with the Military Department, are contained in Article 1157. The annual report should merely note how far the outstandings of each Account Current have been explained, and whether they are likely or not to be soon adjusted.

Cash Balances.

1440. The balances under the personal accounts, showing the cash balances, are to be agreed with the balances acknowledged by the various officers in the cash balance reports for March.

Chapter 70.—Summary of the whole System of Government Accounts.

Civil Accounts	1442	Annual Finance and Revenue Ac-	
Other Departments	1445	counts	1458
Monthly Accounts	1449	Appropriation Report	1459
Account between India and England	1453	Central Books	1460
Local Books	1455	Report on Balances	1463
		Writes-off	1467

1441. The general procedure in matters of account which should be adhered to by all Account Officers is described below :—

Civil Accounts.

1442. The Civil accounts of Government contain the receipts and disbursements—

- (a) of revenue and political Treasuries;
- (b) of civil and political officers and Civil Departments who, by special arrangements, are supplied from the Treasuries with funds for expenditure of which they render account. Organized revenue departments are not allowed to be “in account with” the Treasuries in respect of their revenues,—that is, the revenue can be brought to account only as actually received in an authorised Treasury account.

1443. The Civil Accountant General (or Comptroller) is the original Account Officer in respect of the Civil accounts, and is responsible for obtaining accounts from the Treasuries, Officers, and Departments which are in account with him, and for compiling a single monthly account covering all their transactions. This account must work from the cash balance in the Treasuries in the beginning of the month to that at the end of the month, balances of officers and departmental accounts being provided for by suspense heads.

1444. Each Civil Accountant General exchanges accounts with each other such officer in respect of transactions passing between them. Transactions, which it is desirable to bring upon a single account for all India, are passed through the Exchange Account upon the accounts of the Comptroller, India Treasuries. This Exchange Account must pass upon the “India” Accounts of the month to which it belongs.

Other Departments.

1445. Treasury Officers receive moneys from, and, upon assignments or credits from the Accountant General, pay moneys to the Non-Civil

Departments. The Civil Accountant General takes these credits and debits to the account of the department concerned.

1446. The following is a list of the Non-Civil Departments, with the original Account Offices of each:—

Post Office and Telegraphs	Accountant General, Post Office and Telegraphs, or Deputy or Assistant Accountant General, Post Office and Telegraphs.
Marine	Controller of Marine Accounts.
Military	Controllers of Military Accounts, Eastern, Western, and Northern Circles, the Controller of Military Supply Accounts, and Deputy Controllers of Military Accounts, Secunderabad and Burma Division.
Railways	Examiners of Railway Accounts.
Military Works	Examiner of Military Works Services.

Direct correspondence between the Comptroller General on the one side and the Controller of Military Supply Accounts, Controllers and Deputy Controllers of Military Accounts, or Examiners of Railway Accounts, is on routine matters only. On all others the Military Accountant General, or Accountant General, Railways, is to be addressed.

1447. Civil Accountants General exchange accounts with the Marine, Military, and Railway Account Officers, so as to clear their mutual debits and credits, and furnish similar accounts to the Account Officers of the Post Office and Telegraph Department, who render statements of the debits and credits in those departments on account of each Civil Account Office.

1448. Except in a few cases in which permission is specially given, no non-Civil Account Officer may take debits or credits to, or exchange account with, any other non-Civil Account Officer. Debits or credits which have to be passed on the accounts of a non-Civil Account Officer, and the responses thereto, are adjusted through a Central Adjusting Account under the management of the Comptroller General.

Monthly Accounts.

1449. Each original Account Officer is responsible for—

- (1) collecting accounts of all the receipts and disbursements of his department;
- (2) making up a monthly detailed account of all such receipts and disbursements and of all debits and credits passed on to him by Account Officers with whom he exchanges accounts;
- (3) forwarding such accounts, either in abstract or in detail, to the Comptroller General, Central Office. (Examiners of Public Works Accounts forward their monthly account to the Accountant General, Public Works Department, who compiles them for the Comptroller General in four sets, one for each of the Branches of the Department.)

1450. The Comptroller General is responsible, as original Account Officer, for the following:—

Account of foreign remittances, *i.e.*, of remittances of money, bills or bank or currency transfers, from one Civil Accountant

General to another. This account is rendered to the Comptroller, India Treasuries, under Article 1444.

1451. The Comptroller General prints and submits to the Government of India the following monthly compilations of the accounts received by him under rule:—

- (1) One for Civil Accountants General;
- (2) A compilation of the Post Office and Telegraphs, Military Works, and Marine Accounts;
- (3) A compilation of the six Military Accounts;
- (4) Ditto Railway Accounts;
- (5) A general abstract of the whole;

and he is bound to see that the Civil accounts properly work from balance to balance, and that the non-Civil accounts properly account for all moneys they have received from or paid into the Treasuries.

1452. The Comptroller General is especially to see that transactions are not left outstanding between Account Officers under the Exchange Accounts, the Central Adjusting Account, or the Account of Foreign Remittances, but that they are speedily brought to account in the monthly accounts received and compiled by him.

Account between India and England.

1453. Monthly schedules setting forth the detail of debits and credits to London are prepared as follows, and submitted, with vouchers, to the Comptroller General for transmission, after examination, to London:—

Ten schedules from ten Civil Accountants General.

Six schedules from the Controller of Military Supply Accounts and Controllers and Deputy Controllers of Military Accounts.

One schedule from the Controller of Marine Accounts.

One schedule from the Accountant General, Railways.

Two schedules from the Accountant General, Post Office and Telegraphs (one for the Post Office and the other for the Telegraph Department).

After the third schedule of the quarter is sent in, a quarterly account is sent, agreeing with and quoting the three schedules. This is duly examined, and the Military account is sent on to the India Office by the Comptroller General (after check as to thorough mutual agreement), together with a covering abstract account embracing the whole of the transactions.

1454. The inward account from London is received by the Comptroller General who sends extracts therefrom to the Account Officers concerned for the necessary action, and all correspondence with the India Office takes place through the Comptroller General.

[The Secretary of State does not communicate responding entries.]

Local Books.

1455. Every original Account Officer is to maintain formal books exhibiting the transactions which pass into his accounts under the following classes of heads:—

- (1) *Service heads.*—Receipts and payments on account of Revenue and Expenditure of Government.
- (2) *Debt heads.*—Receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amount paid.
- (3) *Exchange Account heads.*—Receipts and payments to be passed on to the accounts of other Account Officers, and debits and credits by which such items from other officers are brought on the accounts.
- (4) *Account between India and England.*

1456. No entries may pass into these books which have not first appeared in one of the regular monthly accounts, except—

- (1) The ordinary opening and closing entries.
- (2) Journal entries or corrections previously sanctioned by the Comptroller General.

1457. Service heads and account between India and England are closed to or by Government (directly or indirectly).

Debt heads are closed to or by balance.

Exchange Accounts heads are closed to or by Government.

Annual Finance and Revenue Accounts.

1458. The Comptroller General (with the aid of the Accountants General, Military and Public Works Departments) is to draw up, on the basis of the yearly accounts of the original accounting officers, the yearly accounts of the Government as required by the Secretary of State and the House of Commons.

Appropriation Report.

1459. For Service heads each original Account Officer submits to the Comptroller General [Controllers of Military Accounts (including Supply Accounts) and Deputy Controllers in Independent Charge through the Military Accountant General] an appropriation report, examining each head by comparison with last year's figures and with the Budget and Revised Estimates of the current year. And the Comptroller General from the materials thus furnished draws up a general appropriation report covering the whole area of the accounts.

A copy of the statement in Form 34 should also be forwarded to the Comptroller General with the Appropriation Report.

Central Books.

1460. The Comptroller General is to maintain a Central Journal and Ledger posted from the final accounts of each year received from the

original Account Officers, and from such Journal entries as may be sanctioned under Article 1456.

1461. In the Central Books, the Service heads, Debt heads, and Account between India and England are opened and closed in the same way as in the Local Books. But the Exchange Accounts are each posted from the accounts of both the original officers concerned, and are closed to balance.

1462. A copy of the Central Journal and Ledger, when closed, is sent to each original Account Officer, who should see that his own closing balances agree with those posted in his account in the Central Ledger. For the Public Works Accounts, the Accountant General, Public Works Department, will make this comparison between the Central Books on the one side, and the accounts of his Examiners on the other.

Report on Balances.

1463. Each original officer is responsible for the maintenance, either in his own charge or in that of some subordinate officer who is in account with him, of details of the amounts due to or by Government, working up to and agreeing with his balanced heads. He is each year to make a review of the closing balances upon his books, ascertaining if each of them is thus resolved and agreed with the recorded detail, and submits a copy of that review to the Comptroller General (Public Works Examiners through the Accountant General, Department of Public Works).

1464. Each original Account Officer also submits to the Comptroller General a detail of the outstandings upon each of the Exchange Accounts for which he is responsible.

1465. The Comptroller General upon the closing of the Central Book draws up a report—

- (1) Agreeing the technical record of the books with the published Finance and Revenue Accounts.
- (2) Reviewing and summarising the reports of the original accounting officers in respect of balances of debt heads, and completing the examination so far as it relates to subjects (*e.g.*, Public Debt) in his own immediate charge.
- (3) Examining with the aid of the lists of outstandings of the Exchange Accounts the balances recorded in the Central Accounts under Exchange Account heads.

1466. This report is printed and forms part of the annual volume of the Journal and Ledger.

Writes-off.

1467. No amounts may be written off from balanced heads to "Government," either upon the Local or upon the Central Books, without a specific order of the Comptroller General, and then only on the ground that the error is one of book-keeping only, and should not be debited or credited to a service head as loss or gain of Government. These writes-off will be shown in a separate entry (under the head Government) in the annual reviews of the original Account Officers and of the Comptroller General.

Chapter 71.—Resource.

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Distribution of Funds.

1488. It is a principal part of the duty of an Accountant General to devise all the means which his experience may suggest to reduce and economise the balances in the Treasuries in account with him, without, of course, resorting to measures which must result in useless expense, as, for instance, bringing away from any Treasury funds which must shortly be supplied to it again.* He should make it his constant care to concentrate all the spare resources of the Treasuries in account with him in some convenient receiving Treasury or Treasuries, and should keep the Comptroller General always informed of the amount which is thus ready at his disposal for the general service of the Empire in accordance with the following rules:—

- (a) On receipt of the Cash Balance Reports the Accountant General will determine what amounts he can place at the disposal of the Comptroller General, and will move them, if necessary, towards the Central Treasuries,—that is, those Treasuries which are conveniently accessible by Railway or otherwise,—or towards Treasuries where there are sufficient trade demands for money to admit of the withdrawal of the surplus to Head Quarters by the sale of bills.
- (b) The amounts thus placed at the Comptroller General's disposal will be recorded in the appropriate part of the Cash Balance Report. They are still to be borne upon the Accountant General's balance, and the Accountant General may move them, if necessary, to any other Treasury where they will be, with equal or greater convenience, obtained by the Comptroller General; but he must always be in a position to surrender the whole amount at once, if called upon to do so by the Comptroller General.
- (c) The Accountant General may not, of his own motion, withdraw any part of the balances thus appropriated. If unexpected

* The resolution from which this Article was extracted called for a report on the minimum aggregate balance for each month necessary for the working of each province, and directed the Accountant General to "set forth any practice of the Administration, whether Imperial or Provincial, which in his judgment makes a larger working balance necessary than would otherwise be necessary."

demands rendered it necessary to recall some of the money, he will apply to the Comptroller General, in the same way as if the demand were for transfer of money from another province. The Comptroller General will always reckon that the Accountant General can, upon demand, supply him with the funds marked as appropriated in his last **Cash Balance Report**, unless he has given up his claim to any part of them, in accordance with this provision.

- (d) Each Cash Balance Report will afford a new starting point and any amount placed at the disposal of the Comptroller General in the previous report but not taken over by him should be shown again as placed at his disposal.
- (e) No local surplus need be placed at the disposal of the Comptroller General if it is likely to be locally required within the same month. Subject to this consideration, the amount reported each month should nearly represent the excess of the actual over the "minimum" balance.

Remittances.

1469. The Accountant General will be able to direct the movement and supply of funds within his province by watching the Resource Estimates and Cash Balance Reports received from his Treasuries. A scrutiny of the former especially will enable him to arrange beforehand any steps necessary to supply, or withdraw, funds from any Treasury, whether by Remittances or by Bills, or in any other way.

1470. The form on which remittances are most conveniently ordered is a printed one in counterfoil (see Article 641, note). This counterfoil should not be used in the compilation of the accounts, and need not include any information as to short remittances, or their adjustment. On the other hand, the Remittance check register prescribed in Chapter 43 should not be handled by the Resource Department.

Telegraphic Remittance Registers, Local and Foreign.

1471. In addition to the Remittance audit register based upon the accounts, the Accountant General will maintain two telegraphic Remittance registers, one for Local and one for Foreign Remittances, which will be kept separately for each month, and will be made also to serve as registers of Remittance orders. The following will be the form of the register for Local Remittances:—

	{	1. No.
	|	2. Date of issue.
	|	3. Amount.
<i>Remittance order</i> . . .	{	4. From what Treasury.
	|	5. To what Treasury.
	|	6. Kind, i.e., coin; notes; bank transfer; or currency transfer.
<i>Telegraphic advice from remitting Treasury.</i>	{	7. Amount remitted or paid.
	|	8. Date of charge in cash book.
	|	9. Amount received.
<i>Telegraphic advice from receiving Treasury.</i>	{	10. Date of credit in cash book.
	|	11. "Cleared." or "Balance."

1472. The last column will be filled up as soon as possible after the end of each month, all remittances cleared or responded to *within the month* being thus written off; the "balance" items (that is, the details of remittances in transit) will be carried down into the next month's register. This balance is to be added to the sum of the cash balances at Treasuries to give the total Provincial balance for the Cash Balance Report.

1473. This register may also be used for noting remittances of surplus Currency notes made under standing orders, Bank post bills, and transfers between the Treasury and Small Coin Depôts.

1474. The Foreign Remittance Register will be in the same form, save that column 11 will show "date of telegram to Comptroller General." It will also be kept separately for each month. The Accountant General must be careful to post in it, not only orders which he issues to Treasuries, but also Foreign Remittances made or received by himself as paying and receiving officer.

Advice to Comptroller General regarding Foreign Remittances.

1475. In the case of Local Remittances the register is intended for use only as a supplementary check, and the account check prescribed in Chapter 43 must proceed independently of it. In the case of Foreign Remittances, on the other hand, the amounts are written off the account finally under the head "Foreign Remittances," subordinate to "Remittances adjusted on the Central Books", and the adjustment left to the Comptroller General.

1476. The Accountant General must therefore—

(1) telegraph to the Comptroller General all receipts and payments as he receives the advices from the Treasuries, the form of telegram being—

- | | |
|---------------------------------------|--|
| (1) Foreign Remittance. | (5) Name of receiving Treasury. |
| (1) (a) Kind of remittance. | (6) "Currency" or name of Bank. |
| (2) Amount. | (If received through Currency or Bank.) |
| (3) Name of paying Treasury. | (7) Date of entry in Local Cash Account. |
| (4) "Currency" or name of Bank. | |
| (If paid through Currency or a Bank.) | |

[N.B.—When Remittances are made by Bank bills, the telegram will continue:—"Bill (date)"—the date being the date of the drawing of the bill.]

(2) As soon as his Provincial accounts for the month are made up, send the Comptroller General two lists, namely, one of the debits and one of the credits to the head "Foreign Remittances," showing (1) amount, (2) kind, (3) name of paying Treasury or Bank, or Currency, (4) name of receiving Treasury, or Bank, or Currency. These lists will serve the Comptroller General as a check upon the postings made from the telegraphic advices, and they must exactly agree with the entries in the Civil Accounts under "Foreign Remittances."

1. In order to ensure exact agreement of the total amount of telegraphic advices with the civil Accounts, the totals of the Foreign Remittance Register (Article 1474) should be compared with the books before they are finally closed for the month; and if there be any difference due to misclassification, it should be corrected by a Transfer entry in the accounts of the same month.

1477. Payments made to the Opium Department from Treasuries in the United Provinces of Agra and Oudh are not to be dealt with as Foreign remittances. They will continue to be debited to Bengal as Opium remittances.

Provincial Resource Estimate.

1478. After examination of the District Resource Estimates (see Article 638), and their correction for any intended remittances, or any demands or receipts otherwise known to the Accountant General, the Resource Estimate for submission to the Comptroller General will be prepared, showing the actual cash balance on the 1st of the month, the estimated receipts and payments of the Province for the current and following months, and the closing balance only of the third month, omitting the transactions of that month (Form 183).

1479. The Accountant General must not consider himself bound to accept the District Officer's figures. A comparison with the statement of "Treasury transactions" for the corresponding months of the past year or other facts known to the Accountant General may give sufficient cause to alter the totals.

1480. The following rules should be followed in compiling the estimate:—

- (1) The figures under "Miscellaneous Remittances" should be the same on both sides.
- (2) The figures under "Local Bill Remittances" should also be nearly the same, because what one Treasury issues another is pretty sure to have to pay.
- (3) In Departmental accounts, either the figures of the departmental accounts should be included in the estimate, or the amount received and issued on account of the department concerned (Customs, Salt, etc., and in one or two places, pension-paying offices) should be shown as "Revenue and Expenditure," and not as "Remittances."
- (4) Presidency payments should be shown against the Service heads.
- (5) Local Fund transactions should be taken under the Debt head.
- (6) The estimates of Council Bills for the current month should be based on the actual allotments, known through "Reuter," and such further amounts should be provided for telegraphic transfers in the latter end of the month as recent experience may suggest. For future months the estimates of drawing should be based on past experience and the drawing of previous months.
- (7) Special payments or receipts expected and included in the estimate should be specified in a note.

- (8) Explanation should be given in the Remarks column of any important variations from the average actuals of past years (except when from the nature of the case such explanations are unnecessary), as for instance under Council Bills.

1481. The estimate should be despatched by the 17th of each month, and where the Treasury banks with a branch of the Presidency Bank, the Accountant General may, at the request of the Presidency Bank, advise the Bank's Agent of the estimated cash balance of the Treasury for the following three months, being an extract from the Resource Estimate.

1482. As the estimate of the Accountant General, Burma, does not usually reach Calcutta on the morning of the 20th, a telegram (ordinary) is sent by him in advance of the estimate, giving (in regular order, and without description) the one hundred and thirty-seven figures comprised in his Resource Estimate. If any figures over Rs.5,000 are not provided for in one of these one hundred and thirty-seven, they can be quoted by name in their place, and important explanations may be added. Care must be taken to enter the word *Nil* when any of the one hundred and thirty-seven figures are blank. When any other Accountant General is unable to despatch his estimate so as to reach the Comptroller General on the morning of the 20th, a similar telegram should be sent by him on the 19th.

1483. The District Resource Estimates should be laid away in district files which may be destroyed after a complete year; but, before they are laid aside, the figures of the closing cash balances of each month should be entered in a register in which a page will be set aside for each month with four columns to show the successive anticipations and the actual balance. At the time of ordering any cash remittance, it may be entered in red ink in this form, and if, after allowance for these remittances and for any unusual amounts of credits granted to other departments, the actual cash balance in any district should differ largely from that expected, the Treasury Officer should be called to account.

Cash Balance Report.

1484. The Provincial Cash Balance Report (Form 184) is a compilation from the reports received from the Treasury Officers. It must be despatched, without fail, on the 12th of each month to the Comptroller General, and its despatch must not be delayed owing to the non-receipt of one or two of the Treasury reports: in such cases the figures must be estimated, and on receipt of the wanting reports, the necessary corrections can be advised. In the event of there being any considerable difference between the amount retained for local use and the estimated minimum for the Province, the reason should be briefly stated at foot of the report.

Return of Coins withdrawn from circulation.

1484A. A return of the different classes of silver coins withdrawn from circulation and held in the Province should also be submitted to the Comptroller General in Form 184A, which should clearly distinguish

remittances to Mint from remittances to or from Treasuries of other Provinces, both receipts and issues of remittances being shown. A subsidiary statement in Form 184B should be added giving both the tale value and the purchase price of the different classes of light weight coins paid for at different rates. The statements should be submitted so as to reach the Comptroller General on the 10th of each month except those for March which should reach on the 17th. When there is delay, the figures should be telegraphed to him on the 10th or in the case of the figures for March on the 17th.

Weekly Reports from Presidency Towns.

1485. To keep the Comptroller General acquainted with the resource operations of the Presidency Towns, which are specially important, the Accountants General, Madras and Bombay, send two weekly telegrams to the Comptroller General, reporting (1) on Monday, the combined opening balance of the Bank and Reserve Treasury and estimated operations of the week, and (2) on Wednesday morning, the closing balance of the Reserve Treasury of the previous Tuesday.

The first of these telegrams shows—

- (a) Lakhs of rupees in opening balance, Bank and Reserve Treasury combined.
- (b) *Plus* or *minus* estimated operations of the week, excluding Foreign Remittances, Council Bills, and Telegraphic Transfers.
- (c) Estimated balance for next week.
- (d) Portion of (a) which is in Reserve Treasury.

The second telegram shows—

the exact closing balance of the Reserve Treasury of the previous Tuesday (in whole rupees, omitting annas and pies), including coin and notes of all circles and denominations.

Departmental Balances.

1486. Cash Balance Reports in full detail are received from the officers who render Departmental accounts (Chapter 52), although their balances are not included in the Provincial Cash Balance Report. The Resource Section will examine and compile them separately (in less detail than the Treasury reports), and will make over this monthly compilation to the Book Department where it will be filed. It will be compared each month by the Book Department with the debit balance of the ledger head "Departmental Balances," and the agreement certified upon it.

1. Coin *depôt* balances should be included under the head "Detail of kinds" in Part V of the cash balance report.

Small Coin Depots.

1487. The following rules regarding the formation of *depôts* and sub-*depôts* for the receipt and issue of small silver and copper coin are extract-

ed from Financial Notification No. 1980, dated 22nd March 1878, published in the *Gazette of India* of the 23rd idem :—

"2. All legal-tender copper coin, and all silver coin which is legal-tender only for fractions of a rupee, shall be received in the first instance, if coined at the Calcutta Mint, by the Comptroller General; if coined at the Bombay Mint, by the Accountant General, Bombay; and shall be deposited in the Office of Issue of Paper Currency in Calcutta and Bombay, respectively, where depôts of these coins shall be formed and supplied by the mints from time to time, upon the requisition of the Comptroller General. Sub-depôts shall be formed, in like manner, at all the other Offices of Issue of Paper Currency and at such other Treasuries as the Comptroller General may direct.

"3. Legal-tender copper coin, and silver coin which is legal-tender for only fractions of a rupee which may accumulate in any Treasury or at any Presidency Bank or branch of a Presidency Bank in excess of the current local demand for such coin, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub-depôt.

"4. No copper or silver coin in store in such depôts or sub-depôts shall be reckoned as money or included in any return of money in the public Treasuries or at credit of the Government.

"5. Legal-tender copper or small silver coins, to meet current local demands, will be supplied to Treasuries from the nearest depôt or sub-depôt; but indents should not be made for such coin in excess of what is necessary to meet current local demands.

"6. As soon as legal-tender copper coin or small silver coin is issued from depôt or sub-depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub-depôts over the receipts from the public, or the Treasuries or Banks, under paragraph 3."

NOTE.—The above orders apply to bronze and nickel coins also.

1488. Issues from sub-depôts should be made only on orders of the Accountant General.

1489. The accounts of the depôts are dealt with as departmental cash accounts (see Chapter 52).

Small Coin Supplies.

1490. The Accountant General's estimate of small coin required for the service of the year should be based upon a consideration of the district figures and of the accounts of the small coin depôts. These will show him where coin is required for issue and where a surplus of it is being received. He should submit to the Comptroller General, on or before the 1st of November, a statement for his Province (in Form 185).

The foot-note to the form should show remittances received from and issued to other Provinces, but supplies to Foreign States (except Hyderabad) should not be shown as remitted to other Provinces, but should be included in the consumption, a foot-note being added to show the amounts so included.

1491. Under ordinary circumstances, the following minimum stock is enough for a large Province :—

- Half rupees, 2 lakhs.
- Quarter and eighth rupees together, 3 lakhs.
- Nickel anna pieces, 1 lakh.
- Single pice, 2 lakhs.
- Half pice and pie pieces together, $\frac{1}{4}$ lakh.
- Half annas, small quantities only, as they are hardly used except in Southern Bombay.

Burma and the Central Provinces require smaller stock.

1492. New supplies of coin should not ordinarily be required unless it is foreseen that the stock will be reduced considerably below the above figures.

1493. Bengal, Burma, and Assam are always easily supplied from the Calcutta depôt: the supplies required for the other Provinces should be indented for in quantities of not less than half a lakh at a time. The requirements of the Central Provinces can usually be met from Allahabad or Bombay.

1494. Copper, bronze, or nickel coin (except double pice) is supplied to Native States, under orders of the Comptroller General, on payment of the full nominal value less transit charges from the place of supply to the place where the Native State requires it; that is to say, the Native State is debited with the full nominal value, but is allowed to recover from the Government any charges which it bears in conveying the coin from the depôt or Treasury where supplied to its own depôts or Treasuries.

1495. When an issue is made to a Native State, the nominal amount should be charged to the Native State, under "Account current with Native States;" and when it presents its statement of charges vouched by the Political Officer concerned, the amount should be credited to it by debit as the case may be to "Conveyance of copper and bronze coins" or "Conveyance of nickel coins."

1496. Unless the Political Officer concerned promises early adjustment of the account, seven-eighths of the value should be recovered before delivery of the coin, leaving one-eighth to be adjusted against the transit charges.

1497. Copper, bronze, or nickel coin to the extent to which it has been issued under Article 1494 will be received back from any Native State at any depôt, at its nominal value. But if issued under the orders of September 15th, 1881, at less than nominal value, it will be received back only at the value at which issued.

Currency Note Returns.

1498. When all the quarterly reports regarding receipt and issue of Currency notes (see Article 624) have been received, the totals for the Province should be made up and reported to the Head Commissioner in the same form but without balances.

1499. Cancelled.

1500. Each district cash balance report contains a note of the number of working days on which the Treasury did not notify that it was prepared to cash notes.

1501. The Accountant General should submit to the Head Commissioner of Currency an annual return due on the 15th April, classifying the Treasuries as follows:—

- (a) Treasuries which were able throughout the year to cash notes at all times to the extent of the public demand on them.
- (b) Treasuries ordinarily able to cash notes on presentation.
- (c) Treasuries at which this accommodation could not usually be given.

Return of Notes and Cash in Balance.

1502. The Accountant General will submit direct to the Head Commissioner, as soon after 31st December as possible, a statement, in the following form, of the proportion of cash and notes held in the Treasuries and branch Banks in each Currency Circle.

1503. The balance to be shown in the case of a Treasury which banks with a branch Bank is the cash balance of the bank, whether it is less or more than the balance at credit of *the Government* account.

Details of the Cash Balances on 31st December of the Treasuries and Branch Banks situated in the Circle.

Notes—		
5	R	
10	"	
to		
10,000	"	
Total Notes	.	.
Gold Coins	.	.
Ruppes and half-ruppes	.	.
Total	.	.

1504. A similar statement should be sent separately for the head offices of the Presidency Banks. The statistics of these Banks should not be mixed up with those of the Treasuries in the same Circle.

Report on Cash Balances and Resource Operations.

1505. The year of report is from April to March, and May 15th is the due date for its submission to the Comptroller General.

NOTE.—In the case of India, the report is due on the 25th May.

1506. It should be arranged under the following heads:—

- (1) *Cash Balances.*—Comparing the actual amount with the minimum at which the Province can work, and an estimate of the Provincial balance, not in detail of Treasuries, required at the commencement of each month of the ensuing year from April to March.

In estimating his minimum balances an Accountant General should not simply take the least balance he would require on the first day of each month in order to carry on the service of his Treasuries. He should first estimate for the least balance he requires on the 1st December after taking into account his own receipts and disbursements for that month, as well as the demands that are customarily either made upon his Treasuries for aid by other provinces or by himself upon others. For the earlier months he should estimate for such balances as would, with normal transactions both as regards his own requirements as well as the demands that are usually made upon him by others, leave him the minimum required for the 1st December. For the later months the balances should be estimated at what they should be, if the minimum is reached on the 1st December.

- (2) *Movement of Funds.*—The steps pursued to gather surplus funds towards central Treasuries where they are held, at the Comptroller General's disposal. (This head includes all kinds of local and foreign remittances.)

- (3) *Foreign Bills*.—Statistics of foreign bills issued and paid with remarks upon any particular features in these remittances.
- (4) *Shroff-marked and other uncurrent coin*.—The places at which shroff-marked, etc., coin is chiefly received should be stated.
- (5) *Absorption of small coin*.—The reasons which affect absorption of small coin should be stated, as well as the places at which such coins are passed into or returned from circulation in large quantities.

1507. Too much detail should not be given in these reports. Elaborate statistics by Treasuries cost a great deal of labour and have no commensurate result.

1508. Cancelled.

1509. On the 15th April of each year, in anticipation of his report on cash balances and resource operations, the Accountant General should also submit to the Comptroller General a comparative statement of the estimated minimum balances for the last four years and the ensuing year.

1510. Cancelled.

Chapter 72.—Budget.

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General Description of Estimates.

1511. The various estimates to be submitted by the Accountant General are—

- (1) Budget Estimate of Revenue and Expenditure of next year.
- (2) Six-monthly Estimate of Revenue and Expenditure of current year.
- (3) Revised Estimate of Revenue and Expenditure of current year.
- (4) Estimate of Probable Actuals of Revenue and Expenditure of previous year.
- (5) Estimate of Debt, Deposits, etc.

The first and third of these are submitted together, and the rules relating to them are contained in Articles 1512 to 1523.

Budget and Revised Estimates.

Responsibility for Estimates.

1512. The Local Government is responsible for the Budget Estimate, and may make its own arrangements as to the collection and compilation of the necessary details; but at some stage or other detailed Budget Estimates must come before the Accountant General, who should, after personal scrutiny and examination, prepare an explanation of the figures in such form and with such details as the Local Government may require.

1513. The Accountant General is, in the absence of special orders to the contrary, responsible for the Revised Estimate of the current year; but he will furnish the Local Government with an explanation of the figures of that estimate either in the memorandum submitted under the preceding Article or otherwise as may be arranged.

1514. If the Local Government requires the Accountant General to collect and compile the details of the Budget Estimate, the procedure laid down in Articles 154 and 155 will be followed, subject to such modifications as may be necessitated by the local arrangements.

NOTE.—The circumstances of the Comptroller, India Treasuries, are peculiar, and the following rules apply to him only, subject to special modifications, as provided for in his Office Manual.

Collection of Details.

1515. Soon after the beginning of the year forms are issued to local officers wherein they may prepare complete estimates of the receipts and of the charges during the next year on account of the salaries and contingencies of themselves and their establishments.

1516. The Accountant General will issue forms for the new estimate, both for receipts as well as charges, and it will generally be found convenient for him to utilise for this purpose the forms on which he notifies (under Article 1528) to the several officers their grants for the current year. The estimates of some officers are returned to the Accountant General direct, but it is desirable that all those of one department should first be reviewed and, if possible, consolidated by the head of that department, or at all events by the local controlling officers.

1517. The estimates under "Territorial and Political Pensions" and "Superannuations" are prepared in detail in the Account Office by deducting the lapsed pensions (including transfers) from and adding the new pensions to the estimate for the current year. A special register of new pensions (Article 847) is maintained to assist in this preparation.

1. The Budget Estimate, it will be observed, will not be corrected by the lapses and grants of the account year, but only by those registered between the dates of the preparation of the former and of the new estimate.

2. After preparation of the Budget it will be well to check the estimate by the details of the pensions outstanding on account of each department, and the totals of these and of compassionate allowances together by the total amount actually payable according to the register of permanent pay orders issued. In the column of lapses will be shown all pensions transferred for payment in another Province.

1517A. The estimates under Exchange Compensation Allowance should be calculated from the amounts (1) paid in the previous year and (2) entered in the Revised Estimate as likely to be paid in the year drawing to an end when the Budget Estimate for the next year is prepared, the proportion to those amounts depending on the percentages of salary payable in the two years (1) and (2) and that resulting from the rate of exchange adopted for calculating Exchange Compensation Allowance in the Budget Estimates. If there is a difference in the result of the calculations from the two years (1) and (2), that which is considered to be the better guide to the payments in the year to which the Budget Estimates relate should be adopted.

1518. The annual estimates of expenditure of Civil Account Offices should be sent in time to the Comptroller General, to be passed by him before they are incorporated in the Budget Estimates submitted to the Local Governments.

Compilation.

1519. The Estimates prepared by the Departmental officers when submitted to the Accountant General should be reviewed by him, checked by the statements of sanctioned establishments prepared in his office, made the subject of any necessary correspondence, and then compiled into the prescribed form for submission to the Local Government. The forms are supplied by the Comptroller General, in which the Budget Estimates

of the current year, as printed, must be left untouched, even if an additional grant has been made.

1. It may be well to describe the plan on which compilation is most conveniently effected for record; for each minor head a foolscap book is prepared, divided by columns and lines, in which a column (or a line) is assigned to the figures of a district (or a detailed head), the detailed heads (or the district names) being entered to the left. Which of these shall appear on the lines and which in the columns is a question for local consideration; the cross as well as vertical totals have to be made, and, as there is certainly more risk of error in cross totals, the columns should be assigned to districts or to detailed heads, as either is the more numerous.

1520. In compiling the figures, both under the Budget and under the Revised Estimates, the totals of major heads must be worked to even thousands of rupees and those of minor heads to even hundreds of rupees.

Special Rules regarding Revised Estimates.

1521. The form for Budget Estimate includes columns for showing the actual results of eight months of the current year (obtained, of course, from the actual accounts) and the "Revised" Estimate for the twelve months.

1522. The Revised and later Estimates should be based on figures obtained by adding to the ascertained actuals of past months of the current year those of the closing months of the past year; the Estimate thus framed should be corrected from what is known or can be ascertained of the history of the past and the expectations of the coming months, and regard should be had to the experience of earlier years. In estimating the Revised, particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government orders or sanction, and without leaving any margin on either side.

1. District Officers should be pressed to notify at the earliest moment any facts likely to affect the outcome of the year.

Budget Notes.

1523. A note upon the Estimate under each major head should also be drawn up for submission direct to the Finance Department in accordance with the following instructions; but no Budget Note is required from the Comptroller, India Treasuries, on Interest, Exchange, or Reduction of Debt, as they will be disposed of by the Comptroller General in a separate note submitted to the Finance Department. In Provinces which are provided with Legislative Councils, the notes should be submitted in two sections, the first section dealing with heads which are either wholly or partly Provincial, and the second with those which are wholly Imperial.

(a) The note should be drawn up in a form supplied by the Finance Department.

(b) The statement prefixed to each note shows, first, the actual entries in the accounts for the first eight, nine, and ten, and the last four, three, and two months, and then the totals of the preceding five years.

(c) Following this are set forth the actuals of the first eight, nine, and ten months, and the Budget and Revised Estimates of the current year, and, then, the first Estimate for the coming year. The Estimates for the last four, three, and two months, so as to

work up to the Revised Estimate of the current year, are shown in the proper columns against that Estimate. Ordinarily when he prepares his note, the Accountant General will have before him the accounts of at least eight months of the current year, and he should always enter under each head the latest figures at his command. The Accountant General, Bengal, should exclude from the revenue head *Opium* in this statement the revenue from opium sold by auction for export beyond sea, which he should estimate and add separately upon the latest information in his possession.

(d) Below this is given a table showing the details by minor heads, divided between Imperial and Provincial, of the actuals of the preceding five years, of the Budget and Revised Estimates of the current year, and of the Budget Estimate of the next year, and of the difference between the Budget and Revised Estimates of the current year, and between the Budget Estimate of the next year and the Revised Estimate of the current year.

(e) The explanations should be drawn up in two parts, one for the Revised Estimates of the current year and the other for the Budget Estimates of the next year in accordance with the following instructions :—

Revised Estimate.

- (1) There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last four, three, or two months of the current year, with the accounts recorded during the same four, three, or two months of the preceding years, primarily of the last preceding year. In estimating this residue on the basis of the actuals of corresponding months of previous years, due allowance must be made for any exceptional phenomena which affected the results of the years accepted as a guide, and allowance will also be made for the special and unusual characteristics of the year for which the Revised Estimate is being framed.
- (2) If, according to the Revised Estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation must be definitely stated.
- (3) On the other hand, if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years, the Revised Estimate shows no corresponding difference during the residual months, the Accountant General should state his reasons for thinking that the difference experienced in the earlier months will not continue.
- (4) As no question of the provision of ways and means depends upon the Revised Estimates, there is not, as there is when making the original estimates, any occasion for caution; the one object to be kept in view is to ascertain the probable eventual results as exactly as possible. A mistake in the Revised Estimates is as inconvenient on the right side as on the wrong side.
- (5) Special attention should be drawn to cases where the Budget provision for charge is likely to be exceeded, and any steps taken in consequence should be noted.

Budget Estimate.

- (6) The reason for any variation of the new estimate from the Revised Estimate must be fully explained. *Prima facie*, and subject always to any known disturbing influences, the Revised Estimate is the best guide to the new estimate.
 - (7) The immediate practical purpose of the original estimates is to ascertain what ways and means must be provided for the service of the year. As it is essential that such provision should be adequate, care should be taken to avoid rash or sanguine estimating. At the same time the object is still to ascertain the ultimate facts as truly as possible; and estimates habitually and largely more unfavourable than the facts defeat themselves and are only less mischievous than too favourable estimates.
- (f) Care must be taken in preparing these notes to consider any known circumstance likely to affect the figures abnormally. The consideration of past actuals will not enable an Accountant General to dispense with the detailed preparation of the estimates which is essential to his having an intelligent grasp of the facts and figures with which he is dealing. It follows that the detailed estimates must be prepared before the note. At the same time it is not absolutely necessary that the final estimates in these notes should correspond exactly with the Accountant General's detailed estimates. If his final estimate

differs from the aggregate of his detailed estimates under any head, he can adjust those to his final estimates at leisure if he is not prepared to do so at once which, if possible, will be the more convenient course.

(g) The notes should be complete, omitting no important or essential fact, but should not refer to petty details, and should be as concise as is consistent with the object in view, namely, that the reasons for each estimate shall be fully on record.

Distribution of Land Revenue between Imperial and Provincial.

1524. Each Accountant General and Comptroller will submit with his Budget notes a separate memorandum in the following form (*vide* Articles 1365 and 1366) showing the distribution of Land Revenue between Imperial and Provincial. Details and explanations of the entries, with quotations of the orders of the Government of India, should be appended to the memorandum.

	Accounts, 19 . . .	Revised, 19 . . .	Budget, 19 . . .
Provincial Proportion . . .			
Gross Land Revenue (including amounts credited to Irrigation)			
Deduct—Amounts wholly Provincial			
Net to be divided proportionally			
Above divided proportionally—			
Imperial			
Provincial			
Add to (+) and deduct from (–) Provincial—			
Contract Transfers			
Subsequent recurring Transfers			
Special Transfers			
Miscellaneous Adjustments			
TOTAL TRANSFERS (+ or –) NET			
Corrected Distribution—			
Imperial			
Provincial			
Land Revenue not included in the Division—			
Provincial			
Total Land Revenue—			
Imperial			
Provincial			
TOTAL			

Despatch.

1525. The Budget Estimates and the Budget Notes must be despatched to the Government of India in the Finance Department punctually on the dates prescribed. The estimates are, in some cases, submitted to the Government of India direct by the Accountant General, and in others they are transmitted through the Local Governments. Where the latter is the case, the date of submission to the Local Government should be fixed so as to admit of the Estimate being transmitted to the Government of India by the prescribed date after necessary action by the Local Government. On the day that the Budget Estimate is despatched by the Accountant General a duplicate should be communicated to the Comptroller General at Delhi. The date for despatch of the estimates and notes has been fixed so as to allow the Accountant General to review the Budget and the Revised Estimate in the light of the actuals of eight months. Though the detailed estimates will, in some cases, have to be framed on the basis of seven months' actuals.

1. When Local Governments propose to provide in their estimates for any considerable expenditure out of accumulated balances, the proposals should be forwarded to the Government of India for separate consideration in anticipation of the estimates themselves.

2. In Provinces which have Legislative Councils, the first section of the Budget Estimates and notes is ordinarily required to be submitted to the Government of India so as to reach them on the 2nd January, and the second section on the 16th. In other Provinces, the entire estimates and notes have to be submitted on the 20th.

1526. The Municipal and other Local Fund Estimates should be forwarded on the 15th February, and any other Estimates on the 18th idem.

Subsequent Procedure.

1527. The successive revisions of the estimates by the Financial Secretary and any calls for information by the Comptroller General, should meet with prompt personal attention at the hands of the Accountant General, and any facts likely to invalidate the estimate to a material extent should be telegraphed as soon as they are discovered.

1528. When the Budget figures for the several Provinces and for the Empire have been finally fixed, each Accountant General is furnished with the last Budget notes relating to his Province, which enable him to work out the grants for Civil Departments as finally sanctioned, and to send the necessary advices to local officers as prescribed in Article 156. These advices are afterwards checked with the volume of Civil Estimates issued by the Comptroller General and any necessary corrections made.

1529. As soon as possible after the estimates have been finally passed, the Comptroller General sends to each Accountant General a proof copy of the local estimate as submitted by himself, under Article 1525, and the Accountant General, after making the necessary corrections in it, will return the corrected proof to the Comptroller General who will check it and settle any doubtful points. The estimates so corrected and examined will be printed in Calcutta except the Madras and Bombay Estimates which are printed locally.

Estimate of Debt, Deposits, etc.

1530. The estimate of Debt, Deposits, etc., should be prepared by the Accountant General and despatched with the note prescribed in paragraph 12 of Financial Resolution No. 642, dated 6th February 1880, so as to reach the Comptroller General not later than the 18th January. The estimate will be prepared on forms supplied by the Comptroller General.

1531. The estimate opens with an abstract in one folio showing the receipts and outgoings under the Debt Heads and the head "Remittance Account between England and India," in detail of Central Ledger heads, under the following columns:—

- (1) Budget Estimate of the ensuing year.
- (2) Revised Estimate of the current year.
- (3) Eight months' actuals of the current year.
- (4) Budget Estimate of the current year.
- (5) Actuals of the previous year.

1532. The receipts and outgoings under all the debt heads and the head "Remittance account between England and India" are detailed on the following pages; the heads are entered in the left-hand column, and nine vertical columns are provided, *viz.*, three under each of the heads "Receipts" and "Outgoings" for (1) the estimate of the coming year, (2) the Revised Estimate of the current year, and (3) the actuals of the past year, then follow columns for the net receipts and net outgoings of the coming year, and for remarks.

1. The figures for the new year under debt heads should be based on those of the last three years, but corrected by any information obtainable from other sources.

2. Regarding the estimate under "Advances," see Article 125.

1533. The notes sent with the estimate of Debt, Deposits, etc., should commence with a statement for each "Central Ledger" Debt and Remittance head for which an estimate is required in the following form, and should be followed by any remarks that may appear necessary in explanation of the estimates proposed:—

		Credits.	Debits.	Net.
Accounts,	1888-89			
"	1889-90			
"	1890-91			
"	1891-92			
"	1892-93			
Budget,	1893-94			
Nine months,	1892-93			
	1893-94			
Revised,	1893-94			
Budget,	1894-95			

Six-monthly Estimate.

1534. A revision of the estimate for the current year should be submitted by each Accountant General so as to reach the Finance Department by 5th November at latest, and should be based, if possible, on a consideration of six months' actuals. It should be in Form 186, the amounts shown being in round thousands of rupees; the revision should

only extend to considerable alterations that can be made with confidence, and brief reasons should be given for each.

1. Details below major heads are not necessary, but are not objected to if they can be given without much trouble.

2. As the Civil account for September is not ordinarily complete before the last day of October, a special compilation of the actuals for September should be made, if necessary, in advance of the ordinary accounts, in time for use in connection with the six-monthly estimates.

3. As the consolidated Civil account for September is required by the Government of India in time for use in connection with these estimates, special care should be taken to despatch the Civil account for September punctually on due date. In case of unavoidable delay, the progressive figures of the Civil account should be telegraphed not later than the 2nd November in accordance with the instructions in Comptroller General's letter No. 1409, dated 23rd August 1907.

4. To enable the Comptroller, India Treasuries, to use six months' actuals in framing his estimates, all other Account Officers, Civil and Departmental, have to furnish him with a preliminary exchange account in advance of the regular account to be submitted on the due date, any large omissions from the preliminary account being telegraphed to him on the 28th October.

Preliminary Estimate of important alterations in the Budget figures.

1535. By the third week of July every year, each Accountant General and Comptroller should communicate to the Government of India in the Finance Department any alterations that he may consider necessary in the estimates for the current year with reference to the actuals of the first few months of the year, or any other information which he may possess. It is not necessary for this purpose to go into any elaborate detail. Only such important charges as appear to be indicated should be given for any major head of account that may be affected with a brief statement of the reasons for the alteration.

Progress of Expenditure.

Telegraphic Reports.

1536. In order to keep the Government of India informed of the progress of expenditure, telegraphic reports, in somewhat less detail than the monthly accounts and in anticipation of them, are forwarded to the Comptroller General by Accountants General.

Treasury Abstracts.

1537. Under Article 328 Treasuries submit to the Accountant General abstract accounts of the Treasury transaction; on receipt of which the figures must be tested (1) by comparing the balances with those already known, and (2) by seeing that the two sides produce equal totals. The figures will then be posted into a Broadsheet similar to the form for the detail books, and, when they are complete, totalled. These totals must be immediately telegraphed, in thousands, to the Comptroller General, in form similar to that prescribed for Treasury Officers. The telegram must be sent not later than the 8th of the month succeeding that to which they refer, and it must not be delayed owing to the want of precise figures of an outlying or distant Treasury; in such cases esti-

mated, instead of actual, figures should be taken. The telegram for March is due on the 11th April.

1. Before the preliminary figures are telegraphed to the Comptroller General, they should be compared with the corresponding amounts entered in the Resource Estimates, and the cause of any important difference explained in the telegram. The reports received from Treasuries should also be subjected to periodical reviews to see whether they are prepared according to the provisions of Article 328, and steps should be taken to prevent the recurrence of any error which may be discovered.

1538. Similarly, the balances reported in the Treasury Abstract must be corrected, so as to make them include the balance under remittance between local Treasuries. This can be done by finding what is outstanding in remittance and adding it to the summation of the Civil debt and remittance receipts and of the closing balance.

1539. Strict adherence must be paid, both in these monthly telegrams and in other telegrams, to the rule that the figures should always be stated after, and not before, the description, so that if part of a telegram runs "Railways 60 Opium 40 Excise 80" and so on, the Comptroller General will know that the 60 belongs to Railways, and not to Opium; and the 40 to Opium, and not to Excise. Similarly, the words "more" and "less" should always precede the figures or detail which are "more" or "less." In the telegram of preliminary actuals for October, January, and February due to the Comptroller General on the 8th March, the details of Revenue and Expenditure heads prescribed in the following paragraph should also be given and separate figures for "other Civil Revenues" and "other Civil Expenditure" should be added so as to work up to the "Total Civil Revenue" and "Total Civil Expenditure."

Revenue and Expenditure Heads.

1540. On or before the 15th afternoon of each month the Accountant General must telegraph to the Comptroller General the revenue and expenditure of the past month, in even hundreds of rupees (omitting two digits to the right), under the following heads:—

A.—Land Revenue.	Oa.—Expenditure on Famine Relief (Civil).
B.—Opium.	P.—Total Civil Heads of Expenditure.
C.—Northern India Salt Department.(a)	Q.—Major Irrigation Revenue.
D.—Salt—Local Manufacture.	R.—Total Ordinary Public Works Revenue.
E.—Sea-borne Salt.	S.—Major Irrigation Working Expenses.
F.—Stamps.	T.—Civil Works Expenditure.
G.—Excise.	U.—Famine Relief Expenditure (P. W.).
H.—Provincial Rates.	V.—Irrigation Capital Expenditure.
I.—Customs.	W.—Total Ordinary P. W. Expenditure.
J.—Assessed Taxes.	X.—Check figure, being total of preceding ones.
K.—Forest.	
L.—Tributes.	
M.—Total Civil Heads of Revenue.	
N.—Payments of interest on Government Promissory Notes.(b)	
O.—Opium expenditure: (India, Bengal, United Provinces, and Bombay only.)(c)	

(a) In Central Provinces, Bengal, United Provinces, Punjab and Bombay, this means the amount to be credited in Exchange Account with India, as receipts of the Northern India Salt Department. The figure is blank in Burma, Assam, and Madras.

(b) Debited in Exchange Account with India.

(c) Bombay should include, and Bengal exclude, payments made at Bombay for purchase by Opium Department of Malwa Opium. India should include similar payments made at Indore.

The figures are to be collected, as far as possible, out of the Treasury and other accounts received, and, as the telegram must be sent on or before due date, every precaution should be taken to prevent incompleteness or delay. The total revenue and expenditure should be calculated in accordance with the instructions contained in Article 328 (1). In sending the telegrams the following instructions are to be observed:—

(a) There should be one complete report for each month.

(b) Telegraph only the figures for the month, in the order in which the heads are placed in the foregoing list; do not telegraph headings or progressive totals. If any head happens to be blank, take care to put “Nil” for it in its proper place.

(c) Despatch by next post a statement containing the full figures and progressive totals under each heading.

1541. Cancelled.

Military Heads.

1542. The net monthly issues to the Military Department should be telegraphed in thousands of rupees, and not later than the 15th of the month, to the Comptroller General in the following form:—

Military A. B. C. D. E. F. and G. where				
A.	represents net issues to Military	Eastern Circle.		
B.	“ “ “ “	Northern Circle.		
C.	“ “ “ “	Western Circle.		
D.	“ “ “ “	Secunderabad Division.		
E.	“ “ “ “	Burma Division.		
F.	“ “ “ “	Supply Accounts.		
G.	“ Check Total.			

Public Works Heads.

1543. The Railway and Telegraph Revenue and Expenditure should be telegraphed to the Comptroller General monthly in hundreds of rupees not later than the 15th of each month in the following order:—

RECEIPTS.	ISSUES.
A.—Telegraph Department.	E.—Telegraph Department.
B.—Railways.	F.—Railways.
C.—East Indian Railway.	G.—East Indian Railway.
D.—Total.	H.—Total.

Watching of Actuals.

1544. It is the duty of every Account Officer, whether in the Civil or in the Military Department of Accounts, to keep himself informed by every available means (whether prescribed by standing rule or otherwise) of the progress of, and of such circumstances as affect the progress of, the expenditure which it is his duty to bring finally to account.

1545. It is a very important part of an Accountant General's duty to warn the Local Government immediately of the first appearance of any excessive *proportionate* outlay under any grant; and when the monthly abstract exhibits such excess, the Government of India expects always to receive a specific assurance that the fact has not escaped the notice of the Accountant General, and that he has informed and warned the Local Government, or the Department concerned, if the administration be Imperial. A watch should also be kept on the revenue, and any large increase or falling off be reported at once.

NOTE.—Account Officers should carefully watch for and bring to notice overdrawals of Local Fund balances.

1546. Any large differences that are likely to arise in actuals, as compared with the Budget or the six months' estimate, should be reported as soon as reason arises for expecting them. Special consideration should be given to this point in despatching the monthly accounts for the months of November and January; the punctual receipt of these accounts is also more than usually important, as they contain the very latest figures that can be used in preparing the Revised and Budget Estimates for Government.

1. Transactions which affect the cash balance seriously are of equal importance, though they may not be technically either revenue or charge.

1547. In the case of any prescribed periodical statement relating to estimates or accounts being withheld or delayed, the receiving officer is not discharged from responsibility for the want of information it would have brought to him, unless he can show that he took proper measures to call attention to its absence.

1548. Although it is in a general way the duty of every Account Officer to assist every other by such information as comes in his way, the responsibility for making proper use of periodical and prescribed statements rests with the officer who receives them, and his responsibility is in no way lessened by the fact that the returns contained special features to which attention was not drawn by the despatching officer. *Vide* Finance Department No. 2875, dated 31st May 1888.

Appropriation Report.

1549. This report, which should be printed, must be submitted to the Comptroller General, and a copy of it to the Local Government by the 5th October, and it should not be delayed pending absolute closure of the final accounts.

1550. The report should contain a general review and should first state for each major head, including Public Works in charge of Civil Officers, the four following figures, in thousands of rupees:—

A.—Actuals of the preceding year.	C.—Revised estimate of the year reported on.
B.—Budget of the year reported on.	D.—Actuals of ditto ditto.

1551. An explanation should be given of differences between B and D (but not below those for minor heads) and of the causes thereof,—a separate paragraph being assigned to each major head. When more

than one cause contributes to a difference from the Budget, an indication should be given of the extent to which the difference is attributable to each cause. If the Revised Estimate differs in any marked degree from the final actuals, an explanation should be recorded of the circumstances under which it did not more exactly correspond with the actuals.

1552. A note should be made of any noteworthy difference between the actuals of the year and those of the preceding one.

1558. Any excess of actual expenditure over Budget figures will require careful explanation; and if it is more than a petty amount, it must be explained how the Budget check failed, and when the matter was reported to Government. The explanation should show particularly why at the time the Estimates were prepared the excesses were not foreseen, and if the expenditure was avoidable, why it was incurred notwithstanding absence of provision in the Estimates. Complete information as to how the excesses under major and minor heads of accounts have been passed in audit should always be given. In the case of important excesses over Budget grants it should always be stated why they were not foreseen in time and a formal additional grant or re-appropriation made to cover the excess.

1554. The explanation should be as short as is consistent with clearness, and it is unnecessary to repeat information appearing on the face of the figures furnished in the detailed monthly accounts submitted to the Comptroller General, though it is better that the explanations should be too full than too scanty,—the chief object being that no difference requiring explanation shall escape observation merely through its being compensated by an opposite difference.

1555. The principal explanation required is in connection with the differences between B and D, and an explanation of the difference between A and D is not so important: in the latter case, attention need be drawn only to leading features in the differences.

1556. To secure uniformity the report should work up, as far as possible, to that prepared by the Comptroller General.

Chapter 73.—Government Securities in Trust.

Two Stages of Account	1557	Second Stage.	
First Stage.		<i>Covering List</i>	1566
<i>Acknowledgment and Registry</i>	1558	<i>Stock Certificates</i>	1568
<i>File of Acknowledgments</i>	1560	<i>Ledger Account</i>	1570
<i>Stock Account and Stock Disposal</i>		<i>Quarterly Agreement</i>	1572
<i>Account</i>	1562	<i>Drawing and Remittance of Interest</i>	1575
		<i>Sales</i>	1580

Two Stages of Account.

1557. There are two stages of account to be observed in respect of Government Securities held in trust and deposited with Account Officers:—(1) the account of the receipt and disposal of notes in direct communication with the holders, (2) the account of notes held in stock by the Comptroller General and the Accountants General, Bengal, Post Office and Telegraphs, Bombay, and Madras. In the following rules the accounts of the first stage are spoken of as those of the “Local Account Officer”, and those of the second, as those of the “Central Account Officer.” Every Account Officer will keep an account of the first stage, and will be a “Local Account Officer”; the five officers above named will keep accounts of both stages, and be both “Local Account Officers” with reference to the investments they receive direct from Civil Officers, etc., and also “Central Account Officers” with reference to the investments received by them after they have passed through the “local accounts” stage in their own office, or in the office of any other “Local Account Officer.”

First Stage.—Procedure of Account Officers in Direct Communication with the Holders.

Acknowledgment and Registry of Notes.

1558. A Local Account Officer receiving Promissory notes will, after examination, return the duplicate copy of the covering list, Form 18, prescribed by Article 165, with acknowledgment of receipt, and bring the note upon the receipt register, Form 187. A considerable space should be allotted to the disposal column, the first entry in which will usually be “forwarded to Comptroller General (or Accountant General, Bengal, or Post Office and Telegraphs, or Bombay, or Madras), and brought on stock register”; but there may be several subsequent entries, as the notes are sold out or returned or otherwise disposed of.

For Provincial and Municipal Debentures, see Article 172.

1559. When a note is received back to be returned to the holder, it will not only be noted in the Remark column of the register against the original receipt, but also be entered as a new case,—the “receipt” being in this case from the Central Office, and the “disposal” by return to the holder.

File of Acknowledgments.

1560. A file of acknowledgments of receipt (received from the Central Office or, in the case of a returned note, from the officer to whom it is returned) will be kept, corresponding to the receipt register; and each acknowledgment, when received, will be numbered, and its number entered against the disposal column, so that the evidence of the disposal of a note, in any alleged way, may be forthcoming at any time. An inspection of the register will show if these acknowledgments have been duly filed and recorded.

1561. The Comptroller General and the Accountants General, Bengal, Post Office and Telegraphs, Bombay and Madras, do not send away their notes, but convert them into stock and hold them in their own possession.

Stock Account and Stock Disposal Account.

1562. Each Local Account Officer will further keep an account of the investments held by him (or by the Central Office on his account) in each loan. This will be done by means of a stock account (Form 188) and stock disposal account (Form 189).

1563. The stock account will be divided into as many parts or registers as may be necessary, called A, B, C, etc.; and the serial number of registry of the note will be called A 1, B 1, etc., according to the register in which it is included. The stock disposal account will be divided into parts exactly corresponding to the stock account. Both the stock account and the stock disposal account will be totalled at the end of each month, and the disposal deducted from the forward total of the stock account (in the same way as is prescribed for an objection book and its corresponding adjustment register), so that the stock account may at the end of each month show the whole balance of each loan (or group of loans) held by the Account Officer.

1564. When an entry is made in the disposal account, a note of it should also be made in the stock account. If the whole of any number is disposed of, the note should be written so as to cancel the columns of unpaid interest; if only partly disposed of, a reference in the margin will guide to the detail, and the entries in columns 4, 6 and 7 should be properly altered.

1565. If alterations under any one number are too frequent, it may be better, in disposing of a part of one number, to treat the whole as written off in the disposal account, part of it disposed of by sale and part by being brought on under a new number.

Second Stage.—Procedure in connection with the Central Account kept by the Comptroller General and the Accountants General, Madras and Bombay.

Covering List.

1566. When a Local Account Officer forwards an investment to the Comptroller General (or Accountant General, Madras or Bombay), he will attach to the notes a covering list in Form 190.

1567. The Central Account Officer will, after examination, bring the note upon an intermediate register in Form 191, and will acknowledge the receipt in a printed form showing the same particulars as columns 1 to 6 of this register.

Stock Certificates.

1568. He will then take steps to have the amount converted into stock certificates of the loan in which the notes are held, or if the owner or administrator of the fund so desire, into the $3\frac{1}{2}$ per cent. loan of 1865 if the notes belong to one of the guaranteed $3\frac{1}{2}$ per cent. loans other than that of 1865. When the stock certificate is received, he will remit the broken interest, if any, to the Local Account Officer, and write the note off the intermediate register.

1569. In the case of the notes which this officer himself receives from Civil Officers, the use of this intermediate register is not necessary, as the note will pass direct from his receipt register upon his ledger account (see Article 1570).

Ledger Account.

1570. A ledger account of securities held in trust will be kept by the Comptroller General and by the Accountants General, Bengal, Post Office and Telegraphs, Bombay, and Madras. There will be a separate account for each of the following:—

- (a) One for each Local Account Officer who sends notes for safe custody.
- (b) One for all Civil Officers with whom he is in direct account.
- (c) One for the various loans in which stock certificates are held, the total at debit of which will agree with the aggregate of the balances at credit of the other accounts.

1571. The details, corresponding to the heads in the ledger account, will be maintained as follows:—

For (a)—In the stock account and the stock disposal account kept by the several Local Account Officers.

For (b)—In those kept by himself.

1. The scheme of accounts kept by the Comptroller General differs from that here prescribed for a Central Account Officer. Receipts and issues are entered on opposite sides of day-books which show balances of unconverted notes and of stock certificates.

Quarterly Agreement.

1572. A balance sheet will be prepared by the Central Account Officer at the end of each quarter, and printed copies of it sent in duplicate to each officer with whom he is in account, showing—

- (1) the stock balances at credit of the various officers.
- (2) Any amounts received from them and still borne on the intermediate register.

1573. The Local Account Officer will compare his portion of the statement with the balance upon his own stock register, and return the duplicate with a certificate of correctness.

1574. The Comptroller General (or Accountant General, Madras or Bombay) will make the same comparison with the stock register which he himself keeps as a "Local Account Officer."

Drawing and Remittance of Interest.

1575. The Central Account Officer will draw the interest upon the stock certificates as it falls due and also the arrear (strictly speaking there should be no arrears, *vide* Article 164) or broken period interest due on notes at the time of their conversion into stock, and pay it into an account on his own books called the "Central Trust Interest Account." Against this account he will issue an order for the payment of the amount due to each of the Account Officers with whom he is in account, and forward the order to him for further disposal. This order will be for the *full* amount of interest, without deduction of income tax or commission, but will have a blank space in which to make deduction of the amount of income tax and commission. The Local Account Officer will calculate from his books (Form 188) the proper income tax and commission, and make these deductions on the face of the order, and will, as soon as possible, after receipt of the order, debit the *net* amount in his ordinary accounts to the Central Account Officer, and credit it on his own books to a "Trust Interest Account." The Central Account Officer, when he receives the debit, will adjust the excess credit to "VIII.—Assessed Taxes" and "Miscellaneous."

1576. Cancelled.

1577. The Local Account Officer will then distribute the *net* interest due to the various holders after making the proper deduction of income tax in each case by orders chargeable against his "Trust Interest Fund."

1578. Each Account Officer will keep an account, showing, on one side, the amounts credited to the Trust Interest Fund, and on the other, the orders issued against it, and will make provision for noting the payments against the orders, and, in the case of the Central Trust Interest Fund, also the amount credited to Income Tax and "Miscellaneous." The balance on his ledger under the head of "Trust Interest Fund" should be a credit balance equal to the amount of unpaid orders. Of these unpaid orders a list should be prepared every quarter and verified against the ledger balance of the head upon his books.

1578A. Though nominally the interest will be paid to the Local Account Officer in full without deduction of either income tax or commission, still the debit raised by the Local Account Officer will fall short of the gross amount by tax and commission. Thus the tax will not really be disbursed, but will remain at credit of the "Central Trust Interest Account," whence the surplus will be transferred monthly to the credit of "Income tax on securities" and "Fees for Government Audit" under XXV.—Miscellaneous: this can be done by the aid of the deduction memorandum at foot of the acknowledgment form (Form 191A) with which the accounts can be agreed when the actual debits appear.

Local Account Officers cannot issue Payment Orders to parties till they have first transferred the necessary credit to their local "Trust

Interest Account" by raising the net debit against "Central Trust Interest Account."

In case a Local Account Officer deducts income tax in excess owing to non-receipt of certificates under Article 40 of the Civil Account Code or by error, he will make the refund in Form 191B, which will be debited on the Central Trust Interest Account in reduction of the amount to be credited to Income Tax in the current month's adjustment. It must be carefully noted that Local Account Officers are not to give credit by transfer to Income Tax on their books; nor may they pay such refunds as refunds of income tax, but only as Payment Orders to the debit of the Central Trust Interest Accounts.

1579. The Central Account Officer will deal in the same way with the Civil Officers with whom he is in direct account, and issue orders for the net amount after deduction of income tax and commission against his Trust Interest Account.

NOTE.—Trust Interest Account payment orders should be considered to have lapsed and should be transferred to credit of Government after the lapse of three complete account years after their issue. Before the transfer to the credit of Government is made, however, enquiries regarding it should be made of the holder so as to avoid unnecessary transfers.

1579A. All Trust Interest orders received from the Comptroller General should be adjusted in the accounts for the year in which the order was issued.

Sales.

1580. The Trust Interest Accounts may be used to remit the net sale proceeds of investment in the same way as interest.

1581. The Local Account Officer, before requesting the Central Account Officer to sell out an investment, should examine the entry in his stock account, and judge, as far as possible, whether the holder has power to sell. But the responsibility in this respect must necessarily remain with the holder, as the Local and Central Account Officers act purely as the holder's agents.

Chapter 74.—Charitable Endowments and other Trusts.

Charitable Endowments . . . 1582 | Miscellaneous Trust Accounts . . . 1585
Annexure.

Charitable Endowments.

1582. The duties of the Accountant General as Treasurer of Charitable Endowments (see Article 175) are prescribed in Act VI of 1890 and in the rules under it, which are printed as an Annexure to this Chapter.

1583. When a copy of a vesting order is received by the Accountant General, he should at once place himself in communication with the persons who appear therefrom to be holders of the documents of title relating to the property or of the securities mentioned in the order.

1584. The securities held by the Comptroller General on behalf of a Treasurer of Charitable Endowments will be held on a separate account from those held on behalf of the Accountant General, but in all other respects the rules of Chapter 73 will apply to such securities.

1. If a vesting order is received in respect of securities already held by the Accountant General, he will transfer them from his general register to the register of Charitable Endowments, and if they are in the custody of the Comptroller General, he will submit a demand for their transfer.

Miscellaneous Trust Accounts.

1585. Accountants General hold Public Funds as Trustees and Depositories, which do not come within the scope of the accounts of Government receipts and disbursements, or within the system of accounts provided in Chapters 11 and 73 for Government securities held in trust and deposited with Account Officers, or in Chapter 12 and this Chapter for Charitable Endowments.

1586. If possible an Account Officer should endeavour to have such Trusts vested in him as Treasurer of Charitable Endowments, but, if that course for any reason be not possible, he should keep an account book for these miscellaneous Trust accounts in his personal custody, posting the transactions—which are necessarily very few—in the ordinary form of day book and ledger.

1587. The accounts to be debited with the Trust Funds are—

(1) Personal Custody—Cash.

(2) Personal Custody—Securities—

For cash or securities held in *personal* custody of the Accountants General.

(3) Presidency Bank—

For any deposited with the Bank.

(4) Trust Deposits—

For any which are passed on for treatment under the ordinary rules of Chapter II.

(5) Safe Custody Register—

For any which are passed on for treatment under Article 2 of Chapter II.

1588. The accounts to be credited are—

A ledger head for each Trust, or for each class of Trust, as convenient.

1589. There should be a descriptive index of all these ledger heads, that is, a short statement of the nature and obligation of the Trust, with reference to any documents bearing upon it, so that any Accountant General on receiving charge may know by reference to it exactly what his obligations are in these matters.

The receipt and disposal of interest should not be recorded in these accounts, which are meant for the principal of the Trusts only.

1590. These accounts should be balanced and closed every 31st day of March, and a note of the balances should be appended to the annual review of balances. They should also be balanced and closed when an Accountant General makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

ANNEXURE.

(See Article 1582.)

Rules for Charitable Endowment Funds, H. D. No. 1569, dated 24th October 1890.

NOTE.—In these Rules “the Government” means the Local Government, or when the Governor General in Council exercises under Section 7 of the Act the powers conferred by Sections 4 and 5 on the Local Government, the Government of India.

1. It being the wish of the Governor General in Council that the Government should not interfere under the Charitable Endowments Act, 1880 (hereinafter referred to as the Act), in cases of doubt or dispute, and that the jurisdiction of the courts in such cases should in practice be left unaffected by the Act, the cases with which the Government will have to deal may be divided into two classes, namely, (1) cases of trusts, whether already established or proposed to be established, out of which it may be confidently predicted that contention cannot arise, and (2) cases out of which contention may possibly arise, however remote or unlikely the contingency. To the first class will belong such cases as those of Lawrence Asylums, Railway schools, and endowments in Government securities in general aid of the funds of specified dispensaries or schools. To the second class will belong most cases in which private persons apply for a vesting order or a scheme or modification of a scheme and all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment. In cases belonging to the first class, previous publication of proposed vesting orders and of proposed schemes and modifications of schemes will ordinarily be unnecessary: in cases belonging to the second class, there should ordinarily be previous publication of such documents.

2. (1) When the Government, having regard to the last foregoing rule, is of opinion that a proposed vesting order or proposed scheme or modification of a scheme should not be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification, or a proper abstract thereof, signed by one of its Secretaries, for the information of persons likely to be affected thereby.

(2) The publication should be made in the Official Gazette and in such other manner as the Government may prescribe.

(3) There shall be published, with the draft or abstract, a notice specifying a date at or after which the proposed order, scheme or modification will be taken into further consideration.

(4) The Government shall consider any objection or suggestion which it may receive from any person before such date with respect to the proposed order, scheme, or modification.

3. The cost of the previous publication under the last foregoing rule of any proposed order, scheme, or modification of a scheme, and any other costs incurred or to be incurred in the making or settlement of the order or of the scheme or modification, shall be paid by the applicants for the order, scheme, or modification, and if the Government so direct, may be paid by them out of any money in their possession pertaining to the trust to which their application relates.

4. In the case of property vested in a Treasurer of Charitable Endowments other than securities for money, the person acting in the administration of the trust, and having under Section 8, Sub-section (3) of the Act, the possession, management, and control of the property and the application of the income thereof, shall, in books to be kept by them, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Government, submit annually to such public servant as the Government may from time to time appoint

in this behalf, in such form and at such time as the Government may from time to time prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Government may, from time to time see fit to require.

5. The following are prescribed as the fees to be paid to the Government in respect of any property vested under the Act in a Treasurer of Charitable Endowments :—

- (1) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys the amount should be claimed from the administrators.

6. All copies of vesting orders received by the Treasurer will be filed together and will be numbered in consecutive order of their receipt; when a sufficient number have been received, they will be bound in volumes. A note will be made on each vesting order of any entries in the registers prescribed below relating to the property vesting in the Treasurer under the order.

Accounts of Securities for Money.

7. On the receipt of any securities for money, or on their purchase by himself, the Treasurer will record their receipt in a register in Form No. 1 (C. A. C. Form 192). He will also keep a separate account for each endowment in Form No. 2 (C. A. C. Form 193), in which he will record all receipts, including any amounts sent for investment, and all disbursements. In the cash account the Treasurer will record only his own transactions (such as the payment of the money to the administrators), not the transactions of the administrators of the endowment fund.

8. The Treasurer will keep a record in the appropriate columns of Form No. 1 (C. A. C. Form 192) of all securities returned by him. The return will also be entered in Form No. 2 (C. A. C. Form 193), where the amount returned will be deducted from the capital of the endowment concerned.

9. If the securities, elsewhere than in Madras and Bombay, consist of Government promissory notes, they will be forwarded to the Comptroller General for custody under the general rules laid down in the Civil Account Code; but the securities held under the Act must be forwarded separately, and the Treasurer will keep a separate register under those rules for these securities, and will also keep a separate file of the acknowledgments.

The Treasurer will retain in his own custody all securities for money other than Government promissory notes.

10. The Treasurer, on receipt of any interest on securities, will pass it through his General Trust Interest Account under a special sub-head "Interest on Charitable Endowments under Act VI of 1890." The interest will then be distributed to the various ledger accounts (Form 2, C. A. C. Form 193), in which the gross amounts must be shown, any deductions for fees, etc., being shown as a charge, and the payment of the balance to the administrators being also shown as a disbursement. The entries in the ledger of interest received must be taken out and agreed annually with the total amount of interest drawn.

11. The register in Form No. 1 (C. A. C. Form 192) will show all securities vested in the Treasurer as such, whether actually held by him or by the Comptroller General as his agent. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form No. 3 (C. A. C. Form 194) will be made out annually and agreed with the actual securities in the Treasurer's possession; such agreement will be certified on the balance sheet.

12. The accounts of the interest and the annual agreement of balance will be made at the times which the Local Government may direct under Section 9 of the Act for the publication of the list of properties held, and of the abstract of accounts.

Property other than Securities.

13. The Treasurer will enter in a register in Form No. 4 (C. A. C. Form 195) any property other than securities which becomes vested in him, and will record in the same register against the original entry a note of any property of which he is divested.

Publication of Lists and Abstract of Accounts.

14. The list of properties vested in the Treasurer to be published annually shall be in Form No. 5 (C. A. C. Form 196). Part I will relate to properties other than securities;

Part II will relate to securities, and will also contain the abstract of accounts required by the Act to be published. The Treasurer will demand and receive acknowledgments from the Administrators of the correctness of the balances when published.

Audit of Accounts.

15. The Treasurer's accounts will be audited—

- (a) when there is an Outside Audit Section of the Accountant General's Office,—
by such section annually;
- (b) where there is no such section,—by a Deputy Auditor General at such periods
as the Auditor General may direct.

Chapter 75.—Outside Audit and Verification of Balances.

Outside Audit	1591	Verification of Cancelled Currency	
Audit of Currency Accounts	1592	Notes	1603
Verification of Currency Balances	1597	Verification of Mint Balances	1604
Verification of Stock Note Balance	1601	Verification of Stock of Stamps in	
Verification of Balances of Small		Central Depôts	1620
Coin Depôts	1602		

Outside Audit.

1591. The Account Offices are in some cases required to audit on the spot the accounts of some Government and Local Fund offices, which are not submitted to the Accountant General monthly and do not enter the Government accounts. Such accounts are usually examined and audited by special establishments under special local rules, which need not be repeated here. In two cases the audit is proscribed by general rules, as laid down in Articles 1592 to 1596.

Audit of Currency Accounts.

1592. The accounts of each Currency Circle are audited each month by a Gazetted Officer deputed from the Accountant General's office (in Karachi, from the Collector's office), whose report (Form 197) is forwarded to the Comptroller General. The Auditor is required especially—

- (a) to inspect all the registers and accounts in the office, and certify that they are in the prescribed form and in order;

Also to see—

- (b) that credits on account of notes written off, or sent to other Circles are properly vouched and authorised;
- (c) that all note forms sent from England, as advised in the Secretary of State's invoices, and from other Circles, as notified by the officers in charge, are duly brought to account, the invoices and advices so consulted being those registered by the Account Office, and not those tendered by the Currency Office;
- (d) that the monthly return is a correct statement of the debits, credits, and balances appearing upon the books; that it is proved and balanced, and that the "value" in balances is equal to the circulation;
- (e) that the balances of notes, coin, and bullion are duly acknowledged in the daily sheets of the officers in charge of them, the balance of Government securities by the Head Commissioner, and the balance of the foreign Circle accounts by the officers in charge; and
- (f) that the amounts in the books under examination which relate to the Agencies correspond with those shown in the returns

received from those Agencies, namely, the reports of issues and receipts and the certificate of balance at the close of each month.

The auditor is also required to examine and follow into the books all the daily sheets of one day in each month, to be selected at hazard and without communication with the Currency Officers, the date so selected being named in his audit report.

1. There is also an annual audit of the accounts of the Head Commissioner, the Commissioners, Rangoon, Madras, Bombay, Allahabad, and Lahore, and of the Deputy Commissioner, Karachi, by a Deputy Auditor General.

1593—1596. Cancelled.

Verification of Currency Balances.

1597. Once a month, on the evening of a day of which the Treasurer should have no previous intimation, the balance of the Exchange Department of the Currency Office in coin and notes will be verified in detail by an officer deputed by the Comptroller General, the Accountant General or the Collector, as the case may be, and a certificate to the following effect will be attached in original to the monthly audit report:—

"Certified that the balance of the Exchange Department of the———Currency Office was counted by me on the evening of the——— and found to agree with the accounts of that day."

Verifier.

1598. The Local Government appoints an officer to conduct a half-yearly verification of the balances of the Currency Offices, which is to take place in the months of March and September of each year. In the absence of special orders to the contrary of the Local Government, the verification should be so arranged that the balances actually counted and verified are the closing balances of those months. The reports will be prepared on forms (Form 198) furnished by the Accountant General, which will be sent direct to the Head Commissioner of Paper Currency, who will submit them to the Government of India with remarks. As it is desirable that the verification should be *completed* on the named day, in order that the balances may be agreed with the books of that day, the officer appointed should begin the work before, of course taking precautions to secure from any interference each parcel of coins or notes which he has examined.

1599. In verifying the balances the following instructions should be observed. For the unsigned note stock, the outside note of each bundle of one thousand notes should be examined; of high values two, and of low values one bundle in every ten, opened, inspected, and put away again after counting any successive hundred notes in it. The coin reserve is tested (1) by counting the numbers of bags in each chest, and (2) by verifying the contents of 5 per cent. of the bags. This is done by counting the contents of one bag, and then weighing against it the contents of the other bags. The coin balance in the Exchange Department is proved in the same way, and the note balance in it and in the cancelled and foreign note accounts, by actual counting. The balances so examined should be agreed with the corresponding account balances of the same date. The

bullion reserve in the Mint Master's custody need not be verified at the half-yearly verification.

1. The actual "counting" of notes may be done as follows:—The notes being in bundles of a certain number, a few at the top are folded back by the verifying officer, and the bundle handed to a clerk who counts the notes which are not folded back and marks the number; the verifying officer then sees that the number of notes folded back makes up the complete bundle. But the verifying officer is required to satisfy himself, in all cases except those of five-rupee and ten-rupee notes, that the bundles really contain only notes of one denomination.

2. When signed notes are received in a sub-circle office, they should be counted in the presence of the Currency Officer, and of another officer who should, if possible, be the future verifying officer, and if not, an officer from the Accountant General's staff. The contents of each packet should be noted upon it under the signature of both the officers, and the packets sealed and laid away; such of these packets as have not been opened up to the time of the half-yearly verification may, if in good condition, be passed according to their certified contents without detailed examination. The remainder of the signed note stock must be examined in detail.

1600. The verifying officer should also compare the balance shown in the Currency Office Register of valuables $\left(\frac{L}{3}\right)$ with the balances shown in the Registers—

(i) of Half and Mutilated Notes $\left(\frac{L}{21}\right)$;

(ii) of Mismatched Notes $\left(\frac{L}{36}\right)$; and

(iii) of Unclaimed Notes $\left(\frac{L}{38}\right)$;

and then prove these balances by enumeration of the notes of each description actually contained in the box kept under double locks.

Verification of Stock Note Balance.

1601. The balances of stock notes in the Currency Offices on the 30th September and 31st March of each year will be verified by the officer appointed to verify the Currency balances.

Verification of Balances of Small Coin Depôts.

1602. When a sub-depôt of small coin is located in a Treasury, its balance will be verified by the District Officer, Article 329, Note 3. The balances of other sub-depôts and depôts of small coin on the 31st of March and the 30th of September will be verified by the officer appointed to verify the balance of the Currency Office.

NOTE 1.—The verification reports of small coin depôts located at Treasuries are submitted to the Accountant General under Article 329, Note 3. Those situated at Currency Offices should be submitted to the Comptroller General direct by the verifying officer.

Verification of Cancelled Currency Notes.

1603. The following procedure has been prescribed for the verification of cancelled currency notes at Calcutta, and should be adopted also at Allahabad, Lahore, Madras, Bombay, Rangoon, and Karachi:—

(1) The notes are to be prepared by the Currency Department in bundles of 100, odd amounts forming a separate bundle. Each bundle

will be sewn together at one end, and will have a fly-leaf after the following pattern :—

PACKET NO.

Containing	_____	piece of	_____	rupees each of	_____	Circle.
Total value, Rupees	_____					
Date of cancellation, being included in	_____					} Initials of Sorter.
item of	_____					
Date of transfer to Issue Department	_____					} Initials of Assistant Treasurer.
ment	_____					
Date of examination by officer in charge, Issue Department	_____					} Initials of the officer in charge, Issue Department.

(A) Number of notes counted by clerk	_____					} Initials of clerk.
(B) Number of notes counted by verifying officer	_____					
(C) Total to be entered in register of cancellations	_____					} Initials of verifying officer.
(D) Initials of verifying officer and date.	_____					

(2) Each set of bundles will be made over to the verifying officer, with a slip showing the number and detail by denominations; and each set must be completely disposed of before another is taken up.

(3) The verifying officer will first proceed to count the contents of each bundle according to the procedure laid down in Article 329 (c). What each clerk counts will be entered and initialled at A on the form; and what the officer himself counts will be similarly entered by himself, and initialled at B.

(4) If the full tale is found, these two figures will now be added and entered at C.

(5) The bundles will now have the left hand numbers cut off and be arranged in piles. Each pile contains notes of the same Circle and denomination and therefore is composed of one broken bundle and as many complete bundles as make up the tale.

(6) When the whole set of bundles is thus arranged (but not before), the verifying officer will take up each pile in turn, examine its enfacements, and if they are all correct and all the notes have had the left numbers cut off, will post the total number in his register with his own hand, and initial the enfacements at the place marked D. This must be done for each pile before the next one is taken up.

(7) When the whole set of bundles is completed, the verifying officer will compare the numbers upon the Currency Department slip with those registered by himself and will mark the slip "verified and returned," initial it, and give it back to the Currency Department, with the appertaining bundles now defaced.

(8) The register will then be carefully totalled. The verifying officer must himself check the vertical totallings, and the cross totallings, and calculation of value of the last line.

(9) He may then proceed to another set of bundles.

(10) A separate verification report must be prepared and submitted to the Comptroller General for each set of bundles.

(11) If any cancelled note, for any sufficient reason, cannot be produced in its bundle, it may nevertheless be included in the verifications, provided that—

- (a) a note of its absence is made on the fly-leaf of the bundle under the verifying officer's initials;
- (b) a statement of the number and value of notes thus remaining uncut is made upon the verification report, and carried forward in each successive one till the note is received and placed in its proper bundle after its left-hand number has been cut off.

Verification of Mint Balances.

1604. The verification of Mint balances is conducted annually by the outside audit branches of the Accountants Generals' offices in Calcutta and Bombay, in accordance with Financial Resolution No. 2988, dated 14th October 1864, which also directed that the verification should take place when the amount of bullion in the Mints is usually at the lowest.

1605. Mint balances consist of gold, silver, and copper in various forms and stages of manufacture, spread over different departments, and also new coins, and the primary object of the verification is to ascertain by actual tale or weighment of the whole, or a percentage of them in some cases, whether the balances in quantity as shown in the departmental registers are forthcoming or reasonably accounted for, and whether the total of the departmental balances makes up the value reported by the Mint to the Comptroller, India Treasuries, and Head Commissioner of Currency in Calcutta, or to the Accountant General and Commissioner of Currency in Bombay; and any difference found between the book and actual balance should therefore not only be stated but made a subject of enquiry, and the result reported to the Government of India in the Finance Department.

1606. The date of verification should as a rule be the last day of a month, but if any other date is fixed to suit the convenience of the Mint, the balance of that date should be worked forward or backward to the last or first day of the month for the purpose of agreement with the balance shown in the monthly bullion account.

1607. For the purpose of verification, the Mint may be divided into three main departments with sub-divisions:—

- (1) Melting department.
- (2) Mechanical departments sub-divided into laminating, fine rolling and cutting out, weighing and edging, annealing, stamping, adjusting and coin-ringing branches.
- (3) Bullion department sub-divided into bullion stronghold and coin room or copper store department in the case of copper.

1608. Each of the above branches should present a slip to the verifier, showing in tale and weight the balance that ought to be in hand on the day of verification.

1609. The whole of the balance of gold in all the departments should be passed through the scales.

1610. The whole of the silver balance, with the exception of bullion and coins, should be weighed. Coins in bags should be examined in the manner described in Article 1599, with reference to the verification of the Currency Reserve. Those packed and sealed in boxes should be verified by counting the number of boxes, their value being calculated from the recognized contents of each. A few boxes selected at random should, however, be opened, and one of them emptied out and the contents counted in detail.

1611. In the case of bullion ingots and bars, a list of the parcels or bags with the registered weight of each should be obtained from the Accounts Branch of the Mint, and at least four lakhs out of a balance not exceeding eighty lakhs and six lakhs if the balance is larger, should be passed through the scales. The bags or parcels of bullion not passed through the scales should be counted and identified by a comparison of the register number and weight as entered on the labels they bear with the register number and weight recorded in the list above referred to.

1612. Bullion being of different touches or degrees of fineness, the value above and below standard, which is fixed at 91·66 fine, should be proved with reference to the Assay Produce Register in which the fineness of each parcel is attested with the Assay Master's initials. The gross produce column in this register is not covered by the Assay Master's initials, but worked out by the Mint from the certified touch, and about 10 per cent. of the calculations should be tested by the verifier.

1613. The quantity of bullion being thus converted into value by the help of the Assay Produce Register, the total value, including the balances of the melting and the mechanical departments, which are all standard, should, if the date of verification is other than the last day of a month, be worked up by audit of the accounts to the balance of the last or first day of the month, whichever is more convenient, and agreed with the monthly bullion report sent by the Mint to the Comptroller, India Treasuries, or Accountant General, Bombay, in the case of Mint bullion, and with the monthly bullion report sent to the Head Commissioner or Commissioner of Currency, Bombay, in the case of currency bullion. The number and date of the last Mint certificate credited to date of verification should also be noted for comparison with the last certificate of the same date realized by the Currency Office.

1614. The copper and bronze balances are verified on a different date from that of gold and silver in Calcutta, but there is no objection to their being verified at the same time as gold and silver, if it is convenient to the Mint.

1615. The number of slabs of copper should be ascertained shipment by shipment either by actual enumeration of the whole, or partly by calculation if the enumeration of the whole is likely to be attended with undue delay and inconvenience, and about 5 per cent. of the slabs should be passed through the scales and the weight of the whole arrived at approximately by calculation.

1615A. The whole of the tin and zinc balances in store should be passed through the scales. The whole of the bronze balance in all the

departments of the Mint with the exception of the ingots and coins should be weighed. As regards the bronze ingots, a list of the parcels with their respective weights should be obtained, as in the case of silver bullion from the Mint, and 5 per cent. of the bars picked at random should be passed through the scales, and the remaining parcels counted and identified by a comparison of the weight recorded on the labels they bear with that entered into the Mint accounts and the weight of the whole arrived at approximately by calculation. Coins packed and sealed in boxes may be verified by counting the number of boxes and opening and examining one of them by tale. Coins in bags should be verified by taking a few of the bags selected at random and weighing the rest roughly against them after emptying out the bags.

NOTE.—The procedure as regards verification of bronze and copper balances also applies to nickel balance.

1616. In the case of bronze scissel and scraps, which are partly in bags and in part tied up with string, weighment may be made without emptying the bags or untying the bundles, provided the ascertained weight of the strings and bags is deducted from the gross weight.

1617. The quantity of bronze having been verified, should be converted into value at the average market rate, worked by the Mint, and agreed as in the case of gold and silver with the monthly copper and bronze store account rendered by the Mint. The bronze coins should be agreed with the cash account rendered to the Comptroller, India Treasuries.

1618. There should, as a rule, be a very small balance of musters in the Assay Office, and being generally in the form of chlorides, etc., it is not verifiable; it will be sufficient if the Assay Master's certificate for them is produced before the verifier.

1619. All points of difference being noted and explained, the result of the verification should be reported to the Comptroller and Auditor General.

Verification of Stock of Stamps in Central Depôts.

1620. The following procedure should be observed in verifying the stock of stamps in the central depôts in Calcutta, Madras, Bombay, Karachi, and Rangoon:—

- (1) The officer appointed by the Local Government to verify the stock should be furnished by the Stamp Office with detailed lists of the various kinds of stamps which are in store on the morning of the day on which the stock is to be counted, showing the number of entire and fractional cases of each denomination distinguishing the "opened" from the "unopened" stock. He should also be furnished with a copy of the India Office printed paper explaining the symbolical letters and figures written on cases to indicate the kind and value of the stamp contained in them.

- (2) The cases in unopened stock should be examined to see that they are marked with the symbols for the kind of stamps under examination and their number counted. Three per cent. of these boxes taken at random should be opened, and a packet or two in each examined to see that they contain stamps of the kind indicated on the outside of the case. The contents of any cases which, though included in "unopened" stock, have been opened and issued in part, should be counted in detail as if they were included in open stock.

NOTE.—In Bengal and Bombay the verification of unopened stock is confined to counting all boxes and removing at least one tier chosen at random in each godown and carefully examining the exterior of each box so removed.

- (ii) For "opened" store, all broken packets should be counted in detail. But in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and see that they are unopened and bear the original label of the description of stamps they profess to contain. Ten per cent. of these bundles taken at random should, however, be counted in detail and their declared value worked up.

NOTE.—If the amount is large this counting may be done as in the case of Currency notes (*vide* Article 1539), i.e., one parcel in ten may be opened and any convenient portion of it examined in detail. In the case of Currency notes one tenth (or one consecutive batch of 100 notes) is found convenient.

- (4) After having finished the detailed examination in the above manner, the total verified value of each kind of stamps should be worked out and the result embodied in a report in the following manner:—

[illegible]

Certified that the balance of stamps in the custody of the Controller of Stamps in Calcutta and Superintendent of Stamps in Madras and Bombay—on the—191 has been verified by me in the manner laid down in the Civil Account Code, Chap-

ter 75, Article 1620, and I have thus satisfied myself of the correctness of the result set forth above.

- (5) The report should be submitted to the Local Accountant General, who should certify at foot of it that the balances reported therein agree with those accepted in his own office from the returns submitted by the Superintendent of Stamps. The Accountant General will submit the report to the Local Government with any remarks he may have to offer, and send a copy of the report, the certificate, and the forwarding letter to the Comptroller General.
- (6) In the absence of special orders to the contrary, the balance to be verified should be the closing balance of the last working day of a month. If that of any other day be verified under the express orders of the Local Government, the report should be worked up to the last day of the month by the accounts for the intervening days.

Chapter 76.—Miscellaneous Returns.

Currency Charges	1622	Silver Coins withdrawn	1627
Expenditure on Stores	1624	Income Tax Deductions	1629
Bank Accounts	1625	Holidays	1629A
Gold Coins	1626	Distribution of Government Securities	1629B
Rupee Census	1626A		
Copper Coin Depot Balance	1626B		

1621. A few miscellaneous returns are submitted by Account Officers, as described below.

Currency Charges.

1622. An annual statement of Currency charges is required by the Head Commissioner of Paper Currency for embodiment in the annual Currency report, *viz.*, an approximate report to be sent immediately after the submission of the accounts for March and a final statement as soon as the books for the year are closed. The form and details required may be seen in the published reports.

1. The approximate statement is to give the best information as to the probable receipt and expenditure of the year, but need not necessarily agree with the approximate account for March, as the Account Officer should include in the statement any receipts or expenditure which he knows will be brought into the final account of the year.

1623. Cancelled.

Expenditure on Stores.

1624. An annual statement of expenditure on stores in the Civil Department in each Province shall be prepared in Form 199 and submitted by the 31st of August in each year to the Government of India in the Finance Department, for transmission to the Secretary of State. This return will be submitted by the Local Government, but the local Accountant General will render any aid that may be required of him in its preparation. It is not necessary that the statement should be agreed with the books of the Accountant General (*vide* paragraph 23 of Finance Department Resolution No. 185, dated 10th January 1883).

The return should be accompanied by an abstract in Form 199A and any considerable increase or decrease under any head compared with that of the previous year should be briefly explained.

Bank Accounts.

1625. The Presidency Banks and their Agents in charge of branches with which the local Treasuries bank will furnish statements at the close of each financial year, showing the balance at credit of each Government Officer who, in his public capacity, has a separate account (*vide* Article 703); these statements Accountants General will forward to the Comptroller General, with any necessary remarks or explanations. The

balances of these separate accounts will not be treated as part of the Government balances for the purpose of determining the liability for interest on overdrawals of Collector's accounts.

The Government of India held (No. 168, dated 30th April 1873) that a Presidency Bank could not charge interest on the Collector's account at a branch, which had been overdrawn, if the aggregate balance of all the *ex-officio* accounts at that branch was a credit balance.

Gold Coins.

1626. (a) From the information furnished by Treasury Officers under Article 567A a weekly and a monthly Provincial return should be compiled in every Account office. The total receipts from and issues to the public as well as the closing balances as worked out in the weekly returns should then be telegraphed to the Comptroller General not later than a week after the expiration of the period to which they relate. The monthly return similar in form to Form 73 of the Civil Account Code should be sent by post about the 15th of the next month, and should, except in the case of the returns received from the Comptroller, India Treasuries, the Accountants General, Bengal, Bihar and Orissa, and the Comptrollers, Central Provinces and Assam, include in a separate part the transactions in the currency offices and agencies in the province.

NOTE.—The transactions in the Calcutta Circle should be reported separately by the Assistant Comptroller General, Currency, Calcutta, and those in the chests in the Central Provinces included in the statement sent by the Accountant General, Bombay.

(b) From the monthly returns compiled in the local account offices, a Quarterly Return in Form 204 should be submitted to the Comptroller General as soon as possible after the despatch of the monthly statement for the last month of the quarter.

Rupee Census.

1626A. From statements received under Article 591A, each Accountant General should compile a return for the whole province and pass it on to the Head Commissioner as soon after the 6th of May in each year as possible.

Copper Coin Depot Balance.

1626B. A statement of the balances of copper coins in the depôts of a province on 31st March preceding should be forwarded in the first week of the month of August following to the Comptroller, India Treasuries.

Silver Coins withdrawn.

1627. From the returns described in Article 587C, a quarterly provincial return should be compiled and submitted to the Head Commissioner of Paper Currency within one month after the expiry of each quarter.

1628. Cancelled.

Income Tax Deductions.

1629. Under Finance Department No. 2763, dated 6th June 1890, as amended by Nos. 2316 S. R., dated 8th May 1901, 83 S. R., dated 14th January 1903, and 594 F., dated 16th December 1912, two returns of deductions made from salaries, pensions, etc., and from interest on securities and bonds are to be compiled by Accountants General and submitted to the Local Governments at close of each year of assessment, in Forms 201 and 202.

Holidays.

1629A. Each Accountant General should submit on or before 22nd December a list of holidays other than Sundays on which his office will be wholly closed during the ensuing calendar year.

Distribution of Government Securities.

1629B. A statement showing how much of the securities in custody of the Comptroller General on the 31st December of each year is held on account of Europeans and how much on account of Natives should be submitted to the Comptroller General by each officer on whose behalf he holds Government Securities, in Form 202A, as soon after that date as possible (*vide* Article 1558).

Chapter 77.—Departmental Regulations—Accountant General.

Departmental Control 1630 Appeals against disallowance of expenditure in audit 1631A	Relations with Local Government . 1632 General Duties 1634 General Restrictions on Powers . 1636
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Departmental Control.

1630. In matters relating to the appointment and control of the officers, gazetted and non-gazetted, working under him, and to the administration of his office generally, the Accountant General, as an Accountant and Currency Officer, is subject to the direct control of the Government of India in the Finance Department. All correspondence with the Government of India on such matters should be submitted through the Comptroller General, except in case of urgency when a copy of the letter should be sent to the Comptroller General with the intimation that the original has been sent direct to the Government of India. The posting and transfer of officers of the General List and Chief Superintendents in the Indian Finance Department are made by the Comptroller General except in the case of the officers mentioned below:—

- (a) All Comptrollers.
- (b) The Deputy Comptroller General.
- (c) The Deputy Auditors General.
- (d) The Assistant Secretary to the Government of India, Finance Department.

All reports of taking and giving over charge should be submitted to the Comptroller General direct on the day the transfer of charge is effected.

1631. The Accountant General is in immediate subordination to the Comptroller General in all matters connected with audit and account, and will refer to him all questions bearing on the classification of receipts and charges and other matters of account; such questions should not be referred to the Government of India at all, unless the Comptroller General is in doubt or the Local Government does not accept the Comptroller General's view.

Appeals against disallowance of expenditure in audit.

1631A. The following rules define the relative position in matters of audit of the Comptroller General and officers subordinate to him and the procedure which should be followed when it is desired to refer a case for the decision of the Comptroller General:—

Civil Accounts.

When expenditure is disallowed in audit for want of proper sanction and the executive authority concerned wishes to appeal against the disallowance, the following procedure shall be observed:—

- (1) If the Accountant General holds that the expenditure is within the sanctioning power of the Local Government or of an

authority subordinate to the Local Government, his decision as to the authority whose sanction is necessary will be accepted by the Local Government.

- (2) If the Accountant General holds that the expenditure requires the sanction of an authority higher than the Local Government, and the Local Government does not accept his decision, it may state the case to the Government of India in the Finance Department for orders. If the Government of India do not accept the Accountant General's decision, they may state the case, by way of appeal from the Accountant General, to the Auditor General.
- (3) If the Accountant General holds that the expenditure requires the sanction of the Secretary of State, and the Government of India do not accept his decision, they may state the case in the Finance Department, by way of appeal from the Accountant General, to the Auditor General.
- (4) The decision of the Auditor General in all such appeals is ordinarily final, but the Government of India reserve the right to refer any case to the Secretary of State for orders.
- (5) "Accountant General" in these rules includes all audit officers who are directly subordinate to the Auditor General; and "Local Government" includes Departments of the Government of India.

Railway Accounts.

When expenditure is disallowed in audit for want of proper sanction, and the executive authority concerned wishes to appeal against the disallowance, the following procedure shall be observed:—

- (1) If the Manager or Agent of a Railway does not accept a ruling by an Examiner requiring the sanction of any authority superior to his own, he should report the case to the Railway Department (Railway Board).
- (2) The Railway Department (Railway Board) may either on such report or *suo motu* refer to the Accountant General any ruling of an Examiner regarding the sanction necessary for the expenditure on which they consider that his opinion is required.
- (3) In any case in which the Accountant General holds that sanction to expenditure can be given within the Railway Department (Railway Board), his decision as to the authority whose sanction is necessary must be accepted by that Department.
- (4) If a decision of the Accountant General requiring the sanction of some authority higher than the Railway Department (Railway Board), is not accepted by that Department, they may state the case to the Finance Department, for an appeal to the Auditor General.

- (5) The decision of the Auditor General in all such appeals is ordinarily final, but the Government of India reserve the right to refer any case to the Secretary of State for orders.

Relations with Local Government.

1632. The Local Government may require special returns to be prepared in any form it likes; and the Accountant General will conform with all requisitions of the Local Government, though, if any seem opposed to specific orders of the Government of India, he should first respectfully make a representation to that effect. But all returns, accounts, and statements for the Finance and Revenue Accounts or required by the Comptroller General must be prepared in the form prescribed by the Comptroller General; and in all matters relating to the procedure of the Finance and Revenue Accounts, the Comptroller General's instructions should be followed, as it is essential that there should be uniformity in the accounts of the several provinces. If a Local Government objects to any part of the procedure prescribed by the Comptroller General, it should report its objections to the Government of India in the Department of Finance, but should never of its own motion interfere with such procedure.

1633. It is usually found convenient for Local Government, before passing orders, to obtain the advice of the Local Accountant General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly. In either case the Local Government may follow or disregard the advice of the Accountant General as may seem to it right. But if the Accountant General does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communications upon such matters from an Accountant General, except through the Local Government; but a Local Government must not withhold any such representation made by an Accountant General unless it yields thereto.

General Duties.

1634. The main duties of an Accountant General as an Accounting Officer are to keep himself thoroughly acquainted with the progress of revenue and expenditure, so as to be able at once to bring to notice any matter demanding attention. Though not necessarily taking a personal part in the compilation of his monthly account, he is responsible for the accuracy and efficient working of the numerous processes of which that account is the outcome. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and it is his duty to see that proper accounts are kept of all those transactions and that due measures are taken for their adjustment. He exchanges accounts with other accounting officers of Government, and it is his duty to see that these accounts are promptly cleared. He has the

care of the pecuniary relations both of Government with other individuals and bodies, and of the Civil Department with other Departments, and has not merely to keep the accounts, but to watch and in some cases direct the matters out of which the accounts rise.

1635. An Accountant General is bound to ascertain that rules and orders are exactly obeyed in every instance, and to check every departure from them, however apparently trifling.

General Restrictions on Powers.

1636. An Accountant General may not, without permission of the Government of India, or of the Comptroller General,—

- (1) reverse any deliberate or important orders passed by any officer who preceded him in his office; or
- (2) call for new returns from Military or Public Works Account Offices; or
- (3) modify forms prescribed by the Government of India.

1636A. An Accountant General may not issue any important notice to the public through Treasury officers or otherwise unless its form has been approved by the Comptroller General.

1637. An Accountant General may not—

- (1) forward applications for sanction for expenditure or for relaxation of leave or pension rules; such an application must be simply returned to the officer making it for submission to the proper executive authority; or
- (2) propose increases in departments other than his own; or
- (3) on any account join in protesting against any retrenchment or economy which the Supreme Government may command; or
- (4) suggest expedients for the evasion of the natural operation of a rule when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules; or
- (5) advise upon any questions relating to pensionary claims, until an officer absolutely retires, or is about to retire, from the service, except upon a reference from the Government of India or the Local Government; or
- (6) issue orders stopping the payment of establishment or contingent bills of an office to obtain compliance with orders. The extreme measure of enforcing compliance with orders by means of stoppage of pay should be resorted to only under the express sanction of the Local Government in each case and only in respect of the salary bill of the head of the office; or
- (7) allow shares in any joint stock company to be transferred to, or stand in the name of, the Secretary of State for India, except with the express consent of the Government of India.

Chapter 78.—Departmental Regulations—Gazetted Staff.

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Constitution.

1638. The Gazetted Staff consists of officers of the General List of the Indian Finance Department, styled Deputy or Assistant Accountants General, Assistant Comptrollers or probationers, and of Chief Superintendents.

1. Officers of the General List are appointed under the rules laid down in Finance Department Resolution No. 2157, dated 20th May 1891, as modified by No. 2273 P., dated 30th May 1893, and by No. 5023-Ex., dated 22nd October 1895.

2. Chief Superintendents are generally appointed from the Subordinate Account Service of the Office, but direct appointments from outside are sometimes made.

1639. A scale of Gazetted Officers has been fixed for each Account Office and is ordinarily followed in the distribution of Officers.

Distribution of Work.

1640. The instructions in Articles 1641 to 1644 define, to a certain extent, the distribution of work and responsibility which should ordinarily obtain in the Civil Account Offices. They are not intended to detract from the general responsibility of the Accountant General for the whole work of the office, and he should take such measures as are necessary for keeping himself thoroughly acquainted with the departments which are not in his immediate charge. He should also, as far as possible, avoid changes among his departments. But, subject to these considerations, the following indicates generally the distribution of work with reference to which the offices are manned.

1641. The principal departments are—

I.—The Book and Compilation Departments, which should ordinarily be in the immediate charge of the Accountant General.

II.—The Treasury Account Department, which should ordinarily be in the charge of the Deputy, where there is such an officer, and the Accountant General himself, where there is not.

III.—The pre-audit section, which is intended to be in charge of the principal assistant not being a Deputy.

Besides these, there are—

The Gazetted Audit.
The Pension Audit.
Local Funds.

Accounts Current.
Budget.
Resource.

1642. The last of these is usually in charge of the Accountant General himself; the distribution of the rest is left to his discretion. A Chief Superintendent may be placed in charge of one or more branches, may sign letters, and may discharge any duties which are assigned to him by the head of the office.

1643. The Accountant General is at liberty to modify these arrangements; but if he does so, he should inform the Comptroller General, and state his reasons.

1644. When the staff of Gazetted Officers is below the fixed complement, duties within the office reserved for them by code rules may be entrusted, at the Accountant General's discretion, to superior ministerial officers (Superintendents).

Training of Junior Officers.

1645. The following rules for the training of Junior Officers of the Finance Department are reprinted from the Resolutions of the Government of India in that Department, No. 2422, dated 21st August 1873, and No. 3496, dated 28th December 1876:—

For the future, on appointment as a probationer in the Enrolled List of the Finance Department an officer shall, for the period of at least one year, receive a definite course of training in the clerical duties of an Accountant General's Office under the following regulations. During this year of training the officer must not be appointed to act in any higher class of the department, or to undertake any higher duties.

1. The work of an Indian Account Office, as at present constituted, is divided into audit and account, of which the former leads up to, and prepares material for, the latter. When, therefore, a Junior Officer has been long enough in the office to have a general knowledge of its working, he should be attached to the audit section, and make himself practically acquainted with the procedure of testing, checking and recording payments to Gazetted Officers, establishments and pensioners and payments on account of contingent charges; and he should be required, without assistance, to audit and record the audit of some vouchers of each class.

2. When the Junior Officer reports himself ready to prepare a Classified Abstract, the Accountant General should cause the original cash account and lists of payments received from some one Treasury in a past month to be brought up, the vouchers and schedules being first arranged in the order in which they were received from the Treasury, and the Junior Officer will then prepare and prove a Classified Abstract and objection statement, which will be checked with the abstract already passed and posted, and a report of any differences made to the Accountant General. In Madras classified accounts are still submitted, and in this Presidency Junior Officers should be required to post blank forms from the separate vouchers and schedules as far as the materials serve.

3. At this stage the Junior Officer should be placed in charge of the Objection Book of one or more districts for a few months; this work will not occupy his whole time, and need not interfere with his further training.

4. Next he must prepare, for some months other than March or April, the abstract of transfer entries and statement of disbursers' accounts, and also post the closing entries of the month on as many pages of the Detail Book as the Accountant General may consider sufficient to afford a fair test of his practical knowledge; the Superintendent of the Compilation Department will lay the papers before the Accountant General again with a report of the corrections found necessary.

5. Next, the Junior Officer should prepare the Journal entries of a month; he should also be required to prepare rough drafts of the entries, both Journal and Ledger, required to close the books of one year, and to open those of the next—the entries, in fact, which will be necessary in the local office to close and open the books in use at the time of his probation.

6. At some stage in this course of training the Junior Officer should, for some months, be put in charge of one or more Accounts Current with other offices, both outward and inward, gathering materials for the outward account from the original district accounts, preparing the Account Current and agreeing it with the books, watching the action of the

other party to the amounts in adjustment, and also taking the necessary steps to pass the inward amounts through the books, preparing the Objection Statement, and any letters connected with his work for the approval of the Accountant General.

7. The necessary duration of the course of training must vary with opportunities available and the industry and ability of the Officer, and it is therefore not desirable to name any particular period; but on no account should the training be hurried, and the Accountant General must satisfy himself that the Junior Officer has acquired a competent knowledge of the ordinary duties of the several branches of an Accountant General's Office; the certificate to that effect should be sent to the Government of India through the Comptroller General.

Departmental Examinations.

1646. Departmental Examinations are held half-yearly in May and November. They are conducted at the Local Account Office in the presence of the Accountant General in the subjects and under the rules prescribed by Finance Department Resolution No. 6023, dated 31st December 1890, as modified by No. P.-5563, dated 8th December 1899, No. 7682-P., dated 7th December 1904, and No. 3489-E. O., dated 22nd June 1906.

Language Rewards.

1647. Junior Officers in the classified grades of the Finance Department who may qualify in the native languages for the Lower Standard examination fixed for Military Officers will be allowed a donation of ₹180; and those who may pass the Higher Standard at once will be allowed a donation of ₹360.

Deputation.

1648. The deputation of an officer of the Accounts Department to serve on any committee at a distance from his station, and the circumstances connected with it, should, in every instance, be reported to the Government of India.

Leave Applications.

1649. The Government of India in the Finance Department deal with the leave applications of Accountants General, Comptrollers, the Deputy Comptroller General, the Deputy Auditors General, the Assistant Secretary to the Government of India, Finance Department, and in the case of long leave of civilian officers in the Enrolled List.

Applications from other officers of the Enrolled List including Chief Superintendents (except in the case mentioned in the next article) are finally disposed of by the Comptroller General, subject, however, to the proviso that if leave be refused in any case, a report of the reasons for the refusal should be made to the Government of India.

1650. In the case of officers whose rank is not higher than Assistant, an Accountant General may deal finally with applications for privilege leave provided that—

- (1) if the absence of an applicant for privilege leave involves the appointment of an officer to act for him, application must be submitted to the Comptroller General for orders;
- (2) if leave be refused in any case, a report of the reasons for the refusal shall be made to the Comptroller General;

- (3) all grants of leave, and the date of each officer's departure on, and return from, leave shall be reported to the Comptroller General.

1651. All applications for leave, which require the sanction of the Government of India should be submitted to the Comptroller General who will forward them to the Government of India with his opinion as to whether the leave should be granted, and suggest the departmental arrangements to be made if the leave is granted.

Superannuation.

1651A. Recommendations for extension of service after superannuation should not be submitted more than six months before the date on which the officer would, in the absence of special orders, retire.

Pension Applications.

1652. Applications for pension of Gazetted Officers in the Accounts Department, including Chief Superintendents, should be submitted for sanction to the Government of India in the Finance Department, through the Comptroller General.

Financial Department Provident Fund.

1652A. A Provident Fund has been instituted for the officers of the Financial Department. Rules relating to the Fund were issued with the Resolutions of the Government of India in the Financial Department, No. 1837-P. of the 20th October 1899 and No. 1660-P., dated 22nd March 1902, as amended by Finance Department No. 4030-P. E., dated 15th July 1911.

Note. Members of the Indian Civil Service employed in the General List of the Indian Finance Department and Acting Chief Superintendents are not eligible to subscribe to the Fund, *vide* F. D. No. 635 P., dated 9th February 1900, and No. 5655 P., dated 13th December 1899.

When a subscriber to this Fund is about to retire he should place himself in communication with the Comptroller, India Treasuries, giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Comptroller, India Treasuries, being satisfied of the correctness of the date, should then ask the officer who disburses the subscriber's salary to intimate to him the final payment of Fund subscription, and when this has been done, should arrange for payment of the amount at credit of the officer.

1652B. Recoveries of subscriptions or withdrawals of deposits under proper authority in provinces other than "India" will be passed on through the Exchange Accounts with "India."

1652C. The account procedure to be adopted by the Comptroller, India Treasuries, will be that prescribed for the Forest Officers' Provident Fund with suitable modifications.

Fees.

1653. An officer of the Indian Finance Department appointed directly by the Government of India will not be allowed to conduct

outside audits or to accept fees for auditing accounts or other similar private work without the special sanction of the Government of India.

NOTE 1.—The Comptroller General has been authorised to sanction the acceptance of such work in cases where the work carries no fees.

NOTE 2.—The sanction of the Government of India is not necessary under this rule to the acceptance of fees for the conduct of examinations unless the amount thereof is in excess of the limits which Local Governments and Heads of Departments are empowered to sanction.

Misconduct and Indebtedness.

1654. An Accountant General is bound to report to the Government of India, promptly and strictly, any misconduct on the part of such of his subordinates as are appointed by that Government.

1655. If the salary of any officer in the General List of the Indian Finance Department be attached by order of the Civil Court, the fact must be immediately reported to the Government of India, together with the explanation of the officer concerned.

1656. The rules in Articles 1684 to 1686 apply also to Gazetted Officers, but they have been included in Chapter 79, because the occasion for their application arises oftener in connection with members of the office establishment.

Pecuniary Relations with Subordinates.

1657. All Gazetted Officers are prohibited, under pain of dismissal, from taking loans from, or otherwise placing themselves under, pecuniary obligations to persons subject to their official authority.

1658. The following references to rules, affecting the duties and position of public officers, may be useful:—

- (a) *Land-holding and commercial speculation.*—For the standing orders regulating the connection of public servants with land-holding and commercial speculation in India, see Home Department Resolutions, dated 14th January 1862, 16th January 1863, and 13th February 1874, which were re-circulated with the Resolution dated 20th February 1884, No. 5—124-48.

Government servants are also required to make a declaration of the landed property held by and managed by their wives or other members of their families living with and in any way dependent on them.—(Home Department No. ³³ 296-2414, dated 11th September 1888.)

- (b) *Direction of a bank or public company.*—No officer holding a permanent appointment under Government, whether pensionable or not, may be permitted to serve as a Director of any bank or public company without previous reference to the Secretary of State.—(Finance Department No. 1318, dated 14th March 1889.)
- (c) *Submission of petitions and memorials.*—For rules regarding the submission of petitions to the Government of India and of memorials to the Secretary of State, see Home Depart-

ment Notifications Nos. 147 and 148, dated 19th January 1905, circulated with Financial Department No. 756-P., dated 4th February 1905, and Home Department amendment No. 2530, dated 21st July 1905, circulated with Financial Department No. 4342-P., dated 2nd August 1905, and amendment received with Finance Department No. 3994-P., dated 17th July 1906. See also further orders received with F. D. No. 6220-P., dated 4th October 1907. See Home Department letter Nos. 3005—3014, dated 21st December 1908, received with Finance Department No. 109-P., dated 8th January 1909. See further orders received with Finance Department No. 30-P., dated 6th January 1909, and Home Department letter Nos. 882—891, dated 12th March 1909, received with Finance Department endorsement No. 1595-P., dated 23rd March 1909. See further orders in Home Department Nos. 1205-1214, dated 24th May 1911, received with Finance Department No. 3452-C. S. R., dated 9th June 1911. See also Home Department Notification No. 2441, dated 26th October 1912, received with Finance Department endorsement No. 791-C. S. R., dated 18th November 1912.

NOTE.—Officers may join in combined memorials when the matter about which they wish to petition Government is not connected with their position as servants of Government. The Home Department order does not apply to them.—(*Finance and Commerce No. 895, dated 14th May 1883.*)

(d) *Arbitrations.*—On the subject of arbitrations the following rules have been laid down:—

1. An officer shall not act as arbitrator in any case without the sanction of his immediate superior, unless he be directed so to act by a Court having authority to appoint an arbitrator.
2. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
3. If an officer act as arbitrator at the private request of disputants, he shall accept no fees.
4. If he act by appointment of a Court of Law, he may accept such fees as the Court may fix.

(e) *Residences for Government Officials.*—For rules relating to the construction or purchase of buildings for the residence of Government Officials and to the assessment of rents, see Circulars Nos. 14 and 9 of the Government of India in the Public Works Department, circulated with Finance Department No. 3139, dated 23rd September 1885, and No. 4475-A., dated 5th September 1900, respectively.

(f) *Title to medical attendance.*—For rules regarding the title of Government Officers to medical attendance, see Government of India, Home Department, No. $\frac{12}{331-61}$, dated 16th August 1884, published in Supplement to *Gazette of India*, 23rd August 1884, page 1218.

(g) *Attitude towards political movements.*—For rules regarding the attitude to be maintained by officers in the service of Government towards political and quasi-political movements with which they may be brought in contact, see Home Department Resolution No. $\frac{11}{679-55}$, dated 11th March 1890,

circulated with Finance Department No. 1390, dated 25th March 1890, and amendment received with Financial Department No. 7084-G.C., dated 30th December 1905.

- (h) *Vindication from defamatory attacks*.—For rules regarding the course to be followed by Government Officers for the vindication of their acts as public functionaries from defamatory attacks, *vide* Home Department Resolution No. ^{30-Pub.}~~1678-1685~~, dated 5th September 1890, circulated with Financial Department No. 4371, dated 13th September 1890, and H. D. No. 1365—74, dated 29th May 1900, circulated with F. F. No. ^{Gl.}~~2012~~, dated 18th June 1900.
- (i) *Receipt of testimonials and addresses*.—See Home Department Resolution No. 729—53, dated 6th May 1898, circulated with Finance Department No. 2260-Ex., dated 17th May 1898.
- (j) *Connection of Government servants with the Press*.—See Home Department Circular letter No. ³⁰~~1267-76~~, dated 16th August 1884, and enclosures, and Resolution No. 22-A., dated 3rd June 1885.
- (k) *Sale of property to Natives by British Officers*.—See Home Department Notification No. 1437, dated 23rd September 1881, and No. 53, dated 20th January 1882.
- (l) *Pecuniary contributions from Native Chiefs towards public objects*.—See Home Department Resolutions No. ⁹¹~~217-42~~, dated 11th July 1885, and No. ²⁵~~1437-1440~~, dated 14th August 1889.
- (m) *Prohibition against entering into pecuniary arrangement with members of the same service or Department by Civil or Military Officers in connection with resignation of any appointment held by them*.—See Home Department Circular letter No. ⁶⁵~~1861-73~~, dated 29th December 1883, and enclosure.
- (n) *Acceptance of presents by Government servants*.—See Foreign Department Circular letter No. 1299-G., dated 20th June 1876, circulated to Local Governments and Administrations with Home Department No. 1144—1158, dated 13th July 1876.
- (o) *Insolvency of Civil Servants*.—See Home Department Notification No. 181, dated 26th January 1855, publishing the Court of Directors' Despatch No. 18 (Public), dated 22nd March 1854.
- (p) *Public criticism of Government policy by Government servants*.—See Home Department Circular No. 2300—2309, dated 16th November 1898, and enclosures.
- (q) *Employment under another employer while on leave*.—See Finance Department No. 3205-P., dated 27th June 1910, and No. 2937-P., dated 30th May 1906.

Chapter 79.—Departmental Regulations—Establishment.

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Sanction and Revision.

1659. The establishment of a Civil Account Office is sanctioned by the Government of India. Any proposal for revision of the establishment or for temporary or permanent addition thereto should be submitted to the Government of India through the Comptroller General.

1. In a few cases the cost of a portion of the establishment is borne by Provincial or Local Funds; such portion may be revised with the sanction of the Local Government. The proposed revision must, however, be first submitted to the Comptroller General for his approval.

Appointment and Promotion.

General.

1660. The appointment and promotion of persons on the establishment of a Civil Account Office rests with the Accountant General, subject, as regards members of the Subordinate Account Service, to the provisions of Articles 1663 to 1673.

1661. It is desirable to test the qualifications of clerks on first appointment and suitable rules should be laid down by the head of each Account Office with reference to the state of education and the supply of educated men in the province.

1662. No head of an office may employ, either temporarily or permanently a person belonging to another establishment, without the previous consent of the officer on whose establishment he is at the time borne. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the person joins his new appointment, his employment may be made conditional on consent being obtained. Before accepting other employment, the person must either resign his previous appointment or obtain the consent of his departmental superior to his accepting such employment; and if such consent is not obtained, the person renders himself liable to be discharged from his former appointment, and thus to lose his previous service for pension; and it must be held to be a breach of discipline if a person actually transfers his services to a new employer without first obtaining the consent of his former employer, or definitely resigning the service.

1662A. As a precaution against the inadvertent re-employment of men who may have been dismissed, the Accountant General should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re-employment of persons dismissed.

NOTE.—Dismissal should be distinguished from ordinary removal or discharge.

1662B. It has been arranged that Confidential Registers should be kept in each Civil Account Office for record of the character and qualifications of each member of the clerical establishment. The Deputy Auditor General when inspecting should see that the Registers are kept up to date.

1662C. The Comptroller General exercises the powers of a Local Government for the purposes of the rules in Part VII of the Civil Service Regulations in respect of non-gazetted officers of Account offices.

1662D. The Comptroller and Auditor General, the Head Commissioner, Paper Currency, Accountants General, and Commissioners of Paper Currency are empowered to grant exemptions under Article 147 (iii), Civil Service Regulations, in respect of establishments subordinate to them.

Subordinate Account Service.

1663. The ministerial appointments in the Civil Accounts Department of Rs. 130 and upwards are separated off into a service called the Subordinate Account Service.

This service is divided into three distinct branches, the Ordinary, Local Audit, and Currency Branches, and transfers between these branches are admissible only under the rules of appointment applicable to each branch. The following rules relate to the Ordinary and Local Audit Branches only, but the general rules included in Articles 1667 to 1673 apply to the Currency Branch also.

NOTE.—No specified duties are to be considered as allotted to members of the Subordinate Account Service, nor does the performance of any duty give a claim for promotion to that service otherwise than under the provisions of the following articles.

1664. Appointments to this service may, at the discretion of the head of the office, be made either direct, or by promotion from the clerical service.

1665. No person appointed direct can be confirmed, and no person can be promoted from the clerical service, in either a substantive or officiating capacity, who has not passed the qualifying departmental examination referred to below, prescribed for the branch of the service to which the post in which he is to be confirmed or to which he is to be appointed belongs. All direct appointment must, therefore at first be made on probation only.

1665A. In the case of direct appointments the period of probation shall not be less than six months, and will cease not later than the date on which the result of the second examination at which the candidate appeared reaches the head of the office to which the candidate belongs. Every person appointed direct must appear at the first, and if he fails in the first, at the second examination also, prescribed to be held after his appointment, unless the first examination is prescribed to be held within six months of the date of his appointment, in which case, if he does not appear at that examination, he may be allowed to appear at the second and third examinations instead. Failure to pass at the second examination at which he should appear will entail removal from the service.

NOTE.—Transfer to the Subordinate Account Service of any branch from the Subordinate Account and Clerical Service of either of the other branches is considered as direct appointment and comes under the rules relating to direct appointment.

1665B. As regards members of the clerical service, only clerks, the minimum pay of whose appointments is not less than Rs. 60, will be allowed to appear at the Departmental examination, and only such of these as are certified by the heads of their respective offices to be regular in their attendance, energetic, of good moral character and business habits, to give indications of possessing aptitude for the work of a Superintendent, and to have a reasonable prospect of passing the examination. Such persons will not be allowed to appear at more than four examinations.

NOTE.—A graduate of an Indian University who has been employed in an office for a period of not less than five years may, on the special recommendation of the head of his office which should be given with caution, be permitted by the Comptroller General to appear at the Departmental examination even though his pay may be less than Rs. 60 a month.

1665C. The qualifying Departmental examination referred to above will be held once a year in November for all Civil Account Offices, and will be separate for the Ordinary and for the Local Audit Branches. It will be held in the several Civil Account Offices and be conducted by means of questions forwarded by the Comptroller General or set by the local Accountant General. The answers also will be examined and marked by the Comptroller General or local Accountant General according as the papers are set by the former or by the latter.

NOTE.—An officer who has passed the examination for either branch will not, if he appears at the examination for the other branch, be required to pass again in the subjects common to both examinations.

1665D. The subjects of the examination and the full marks allotted to each are as follows:—

(1) Précis Writing and Letter Drafting	150
(2) Civil Account Code	250
(3) Civil Service Regulations	250
(4) Civil Account System of Book-keeping	200
(5) Rules and Regulations for the Audit and Inspection of Accounts subject to the Audit and Inspection of the Examiner of Local Accounts	250

1665G. The results of the examination will be communicated confidentially by the Comptroller General to each Civil Account Office, the names being entered in order of merit. In the advice to each office the names only of the members of that office will be given.

1666. No monopoly of the appointments in the Subordinate Account Service is conferred upon members of the clerical service by passing the Departmental examination. Absolute discretion is retained for the head of each office to appoint directly to the Subordinate Account Service whenever the interests of the office in his opinion require it, even though there may be members of the clerical service who have passed the Departmental examination. The members of the clerical service have this advantage that they can by their work make their merits known to the head of the office. The passing of the examination also does not in any way interfere with the principle of selection for the Subordinate Account Service. A member of the clerical service may be selected for promotion to the Subordinate Account Service before another who may have passed the examination at an earlier date, or have even taken a higher place in the same examination.

1667. Appointments and promotions which are in accordance with the above rules will be made under Article 1665 by the head of the office in which the vacancy occurs. In other cases the sanction of the Comptroller General is required.

1668. It is open to the head of an office, in appointing an officer to the Subordinate Account Service, to limit the pay drawn by him if he sees no occasion at first to allow the full amount.

1669. The pay and allowances of the Subordinate Account staff are to be drawn upon bills separate from the clerical staff.

1670. A confidential register of the Subordinate Account Service will be kept by the Comptroller General, in which will be entered and posted, from time to time, the particulars of each person's service.

1671. Any Superintendent may be nominated for promotion to Chief Superintendent. Such nominations should be accompanied by the following particulars:—

1. Grade.
2. Date of birth.
3. Date of admission to Government Service.
4. Dates of appointment, temporary and permanent, to present grade.
5. Date of passing Subordinate Account Service examination.

1672. Annual reports should be submitted to the Comptroller General on or about 1st May on those Superintendents who have been nominated for promotion to Chief Superintendent. The reports should give the following particulars:—

- (a) Name.
- (a) Rank.
- (c) Capacity and knowledge in each branch of work.
- (d) Ability to manage a section.
- (e) General business habits and punctuality and influence over others.

(f) Personal character and health.

These nominations and reports should be recorded in the handwriting of the head of the office and should be kept strictly confidential.

1673. Cancelled.

Temporary Establishment.

1674. The Comptroller General has authority to sanction extra temporary establishments in the Civil Account Offices, and in the case of Currency Offices, for *special work*, to an extent not involving an expenditure of more than Rs. 25,000 in any financial year. This is intended to meet demands both for occasional special calls and for bringing up arrears. The Accountant General, Bombay, has been authorised to entertain temporary establishments up to a limit of Rs. 2,500 a year, in part of the sum of Rs. 25,000 above mentioned, without asking for the previous sanction of the Comptroller General. But he should report each case to him for entry in his register, mentioning the work for which he has sanctioned the establishment.

1675. Cancelled.

Audit.

1676. The audit of the establishment and contingent charges of the Accountant General's Office will be examined and reported on at the periodical audits of the Deputy Auditors General.

Leave.

1677. The grant of leave to all persons on the establishment lies with the Accountant General. In cases of illness, medical certificates should ordinarily be accepted only from Government medical officers according to the rules laid down in the Civil Service Regulations. But it is not necessary to insist on this course when certificates are required to justify mere casual leave of absence.

Deputation.

1678. Members of the permanent establishment are not to be deputed on temporary extra works at higher pay than that which they draw on the regular establishment; such deputations should be made without extra pay, and officiating arrangement be made to fill up the regular staff. The Comptroller General's sanctions are, therefore, given subject to this condition.

1678A. Officers holding substantively progressive appointments in Civil Account Offices and deputed to examine Treasury Accounts, for which a temporary appointment is sanctioned, may be allowed to count the time thus spent for increments in their permanent posts in the Accounts Department.

Fines.

1678B. Fines may not be imposed upon members of clerical and ministerial establishments. The forms of punishment that can be suitably resorted to for the proper maintenance of discipline among such establishments are official reprimand, addition to work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of misdemeanours in the service book, suspension, and in the last resort, dismissal from the service of Government. These orders do not apply to the menial establishments for whom there is no other means of punishment for petty carelessness, lateness, and idleness, and whose position is very similar to that of domestic servants.

This rule does not apply to purely temporary clerical establishments.

NOTE. —To reduce a clerk's pay for such a period as a month only is a contravention of the above order.

Dismissal and Resignation.

1679. The dismissal of members of the establishment lies with the Accountant General, but except in case of dismissal in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with accusations over their heads, no clerk should be dismissed the service until the charge against him has been reduced to writing, as well as his defence and the order thereon.

1. Further instructions regarding proceedings on dismissal are contained in Government of India, Home Department, Resolutions No. 1369-³⁷1404, dated 29th July 1879, and its annexures, and No. 10 Pub. 117-¹⁰126, dated 15th June 1895.

1680. An Accountant General is bound to be careful, in giving certificates to subordinates, to state the whole truth in respect of character or cause of dismissal or resignation of appointment.

Date of Birth.

1680A. The Comptroller General may sanction alterations in the date of birth in the service books of non-gazetted subordinates of the Civil Account and Currency Offices.

Superannuation.

1681. The Government of India have delegated to Civil Accountants General and Comptrollers—

- (1) the power of declaring any non-gazetted subordinate to be efficient and permitting him to remain in the service, provided he continues to be efficient for a definite period up to, but not beyond, the age of 60 years;
- (2) the power of declaring any non-gazetted subordinate to be inefficient and compelling him to retire, either at the age of 55 years or on the expiry of any further period up to which his service has been extended, or before the expiry of such further period if he ceases to be efficient.

These powers will be exercised subject to the control of the Comptroller General where members of the Subordinate Account Service are concerned.

The Government of India have also delegated the powers of a Local Government to the Comptroller and Auditor General and Head Commissioner of Paper Currency in respect of sanctioning extensions of service to all non-gazetted officers subordinate to him.

NOTE.—Recommendations for extensions of service should not be submitted more than six months before the date on which the officer would, in the absence of special orders, retire.

1682. Applications for pension of members of the Account Offices may be dealt with by the Accountants General and Comptrollers concerned, but pensions of members of the Subordinate Account Service require the sanction of the Comptroller General.

Fees.

1683. The Comptroller and Auditor General, Accountants General, and Comptrollers may permit officers of the Civil Accounts Department of and below the rank of Superintendent to accept the work of auditing accounts or other similar private work for remuneration subject to the following conditions:—

- (1) The officer concerned must obtain the previous permission of the head of his office to undertake the particular work.
- (2) The work shall not be done during office hours or at any other time when the officer's services may be required, and no work shall be undertaken which is connected with the officer's work as a servant of Government.
- (3) The officer shall not in the audit reports or other documents relating to the work sign his name as in any way belonging to the service of Government.
- (4) No officer shall be allowed to receive as remuneration for such work in the course of any official year fees in excess of one-third of his salary for that year, nor shall he receive for any single piece of work a fee exceeding Rs. 300.
- (5) Permission shall not be given to audit the accounts of a Bank or public company of a commercial kind.
- (6) The officer shall not be allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution without the previous sanction of the Government of India, which will ordinarily not be given.

Insolvency and Attachment of Salary.

1684. The Government of India have passed the following Resolution and suggested that it be entered in the order book of every Government Office:—

Home Department No. $\frac{2}{77-102}$, dated 19th January 1884.

In the Resolution of January 1886 cited above (No. 100, dated 12th January 1886) heads of offices having establishments in the pay of Government were directed to impress

upon their subordinates the discredit attaching to a resort to the Insolvent Court, and to warn them that such a proceeding would be considered as of itself constituting a sufficient cause for exclusion from the public service, unless it should appear that the embarrassments of the insolvent had been the result of unforeseen misfortunes or of circumstances over which he could exercise no control, and had not proceeded from dissipated and extravagant habits. By a Circular Memorandum No. 67-2316 to 2821, dated the 19th November 1874, heads of departments under the Government of India were requested to hold the Registrar or head of the office responsible for reporting to the Secretary in charge, or to the chief of the department, the insolvency of the clerks or other assistants.

As there is reason to believe that the operation of these orders has to some extent been lost sight of, the Governor General in Council, in reproducing them, desires to direct the attention of all Local Governments and heads of departments to the imperative duty which devolves upon them of taking severe notice of the misconduct of clerks and other employes who allow themselves to fall into embarrassed circumstances. It is no valid excuse for hopeless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Assistants in Government offices should clearly understand that, if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

1685. When half the salary of a Government Official is constantly being attached for debt, or has been continuously under attachment for more than two years, or is attached for a sum which under ordinary circumstances it will require more than two years to repay, a full schedule of the officer's debts should be obtained by the head of the office and the case dealt with in the same way as if the debtor had taken advantage of the Insolvency Courts. In such cases it should be especially ascertained—

- (1) what is the proportion of the debts to the salary and the extent to which they detract from the debtor's efficiency as a public servant;
- (2) whether the debtor's position is irretrievable;
- (3) whether it is desirable under the circumstances to retain him—
 - (a) in the particular post he occupies,
 - (b) in any position under Government.

1686. The salary of an officer while on duty is exempt from attachment for debt to the extent of—

- (i) the whole of salary, where it does not exceed twenty rupees monthly;
- (ii) twenty rupees monthly, when the salary exceeds twenty rupees and does not exceed forty rupees monthly; and
- (iii) one moiety of the salary in any other case;

Leave allowances (being less than salary) are wholly exempt from attachment, but leave allowances which are equal to salary, *e.g.*, privilege leave allowances, are liable to attachment to the same extent as salary while on duty.

NOTE 1.—Local allowances granted for expensiveness of living and other allowances such as house rent or sumptuary allowances granted to meet specific expenditure are not included in "salary" for the purpose of section 60 (1) (i) of the Civil Procedure Code and should be treated as exempt from attachment by a Civil Court.

NOTE 2.—Exchange compensation allowance is "salary" for the purpose of section 60 (1) (i), Civil Procedure Code.

NOTE 3.—The maximum salary attachable by a Civil Court is the salary earned and not what remains after satisfying any debts due to Government on account of advances taken under rule.

NOTE 4.—Subscriptions to funds recognised by Government, deductions for which appear in the salary bills and recoveries of income-tax should be excluded from the aggregate salary for the purpose of attachment by a Civil Court.

Pecuniary Relations with Subordinates.

1687. The rule in Article 1657 applies to non-gazetted officers also, with this difference that it may be relaxed in exceptional cases at the discretion of the head of the office subject to the control of the Local Government.

Chapter 80.—Office Procedure.

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Office Manuals.

1688. Office orders regarding minor points of procedure should be submitted to the Accountant General for signature, and should not be changed except under a similar order signed by him.

1689. He should keep his establishment fully acquainted with all changes by issuing monthly a brief printed abstract of all general orders issued and by inserting in the office manual all local and special orders affecting his office duties.

Correspondence.

1690. The following are the chief rules for correspondence to be observed by officers in the Accounts Department:—

- (a) No communication implying any dissatisfaction or censure, and no letter to Government, Local or Supreme, should issue from any office of account, except under the signature of the Accountant General or Comptroller, as the case may be; and no letter on any but routine subjects should issue until the Accountant General or Comptroller has approved the draft. Also, all documents or statements which are intended to be used beyond the limits of the Accountant General's own province should be sent out under the signature of the Accountant General or Comptroller, except in the case of periodical statements or accounts rendered to another Account Office.

1. In the absence of the Accountant General from head-quarters such letters may be signed by the Deputy Accountant General for him; but all of special importance should still be sent for his signature.

- (b) Letters on matters of routine relating to the departments under the management of a Deputy or an Assistant should be issued under the official signature and designation of the Deputy or Assistant on whose responsibility they are issued. The signature of a letter by a subordinate for a superior indicates that the letter is, in every respect, one issuing from the superior, but that some casual circumstance prevented his adhibiting his own signature.
- (c) In forwarding copies of correspondence for information or orders, copies should be sent of all papers necessary for a

- clear understanding of the subject. But an Accountant General should always submit a *complete* statement of the question on which he wishes orders, with his own opinion.
- (d) The subject of a letter under reply should always be briefly but clearly stated in the opening of the reply (unless the reply practically repeats the whole of it in an affirmative or negative form): it is not enough to quote simply the number and date. Similarly, a reminder should state the subject, not merely the number and date of the letter to which attention is drawn. To facilitate reference, the paragraphs of a letter should be numbered and similar numbers should be inserted in the office draft.
 - (e) The use of vernacular terms in correspondence should be avoided as much as possible, especially in letters addressed to authorities or officers serving in other provinces.
 - (f) All letters addressed to the Finance Department of the Government of India should be folded lengthways, and the docket should be written on the fold.
 - (g) Letters should bear the date of despatch, not that of draft.
 - (h) When reply to a letter is long delayed for want of answers to references, the writer of the letter under reply should be informed.
 - (i) Official letters addressed to heads of offices should not address them by name on the cover, unless it is intended that the cover should be opened by the officer personally. Confidential papers should be placed in double covers, the inner cover being marked "confidential" and superscribed with the name only of the addressee, the outer cover being addressed to him by his official designation only, and without the addition of his name.
 - (j) Direct communications of Government officials (except in cases of long established practice on the part of Account and Post Offices) with officials in the United Kingdom, Continental Europe, and the Colonies are prohibited, but references to them may be made through the proper channel of the Government of India and His Majesty's Secretary of State.
 - (k) The name as well as the official designation of the writer should be set out at the head of every letter addressed to the Government of India in any department.

Form of Statements.

1691. In all statements submitted to Government, or to the Comptroller General, the names of the different Governments and Administrations must be arranged in the order given in the margin, and all returns and estimates submitted to the Finance Department, except Consolidated Abstracts, Journals, and Ledgers, shall be on foolscap.

India. Central Pro- vinces. Burma Assam. Bengal. Bihar and Orissa.	United Prov- inces of Agra and Oudh. Punjab. North-West Frontier Pro- vince. Madras. Bombay.
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1692. No larger paper than foolscap should ever be used or prescribed unless absolutely necessary.

1693. Every return should be headed with its name, the name of the Province (or office of issue), and the period to which it refers. No covering letter should be sent with a prescribed periodical return. Nor should a formal letter be written to report a return blank; it is sufficient to write the word "blank" conspicuously under a heading of the kind just prescribed.

1694. All returns should, before despatch, be examined by a competent person, who should annex explanations of an extraordinary or indefinite entries.

Circular Letters.

1695. It is the practice of the Comptroller General to issue all instructions for permanent observance as Code alterations, while *general letters* are used in cases where orders are only to be acted once for all, and the same course should be followed in Local Account Offices. Also each Account Office should send copies of its circulars to every other Account Office and to the Comptroller General.

1. For the sake of uniformity, the form of the Comptroller General's circulars should be imitated as far as convenient both in respect of size and of arrangement. The subject should be stated in two or three words at the top, then follow the name of the issuing office, and in another line the number and date of the circular.

1696. Cancelled.

Cypher Code.

1697. The Government cypher code must remain in the hands of the Accountant General who will himself compose and write the message. The short code for Currency and Account Offices is not a secret code.

Contingent Charges.

1698. The Comptroller General controls the contingent charges in Civil Account Offices, and has authority to transfer allotments within the estimates of the several Account Offices, whenever such transfers are necessary. Reference should accordingly be made to the Comptroller General, whenever any excess has occurred or is likely to occur.

1699. In order that the Comptroller General may watch the progress of the expenditure in the several Account Offices and ascertain where a saving is likely to occur, each Accountant General submits to him, on the 3rd of each of the last six months of the financial year, a statement in Form No. 203, showing the total expenditure from April to the end of the last preceding month.

Books and Newspapers.

1700. The Accountant General is authorised to purchase such books and papers as may be necessary for the various departments of his office up to the limit of the Budget grant for the purpose.

Telegrams.

1701. Rules requiring telegrams to be sent must be read with discretion. Where a post copy will arrive as quickly, a telegram is *useless* (though the postal cover may be marked *urgent* to ensure early attention).

Library.

1702. The following rules have been laid down for the care of the Comptroller General's Office library, and are recommended for adoption:—

- (1) The books are collected together in the Chief Superintendent's room under the charge of a clerk; duplicate files of Gazettes, etc., are in the custody of the record-keeper.
- (2) A revised catalogue is prepared from time to time, and missing books accounted for; the clerk in charge must every month make a report of the books missing from the shelves and produce the receipts. The Chief Superintendent is responsible for seeing that this return is complete.
- (3) No books must be removed from the library without the permission of the Deputy Comptroller General.
- (4) A receipt must invariably be taken from an officer removing a book, to be returned to him or cancelled when the book is returned to the library.
- (5) Every officer, upon receiving charge of an office to which a library is attached, must satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for any defects.
- (6) Every officer is now supplied with a copy of this Code and of the Civil Service Regulations. No other books may be carried away by an officer on his transfer to another office.

Destruction of Records.

1703. The following records may be destroyed after the periods noted against them:—

I.—Account Computations.

1. Consolidated Abstracts	} Not to be destroyed.
2. Journal	
3. Ledger	
4. District Classified Abstracts	} After 25 complete account years.
5. Detail books	
6. Disburser's Statement	
7. Trial Balance Sheet	
	3 " " "
	1 " " year.
	2 A 2

II.—Accounts received.

- | | |
|---|----------------------------------|
| 1. Treasury Cash Accounts, Lists of Payments, and Revenue Schedules | After 25 complete account years. |
| 2. Accounts Current received from other Governments and Departments | " 20 " " " |

III.—Returns received.

- | | |
|---|----------------------------------|
| 1. Books of Establishment | After 35 complete account years. |
| 2. District Cash Balance Report | " 3 " " " |
| 3. District Resource Estimate | " 1 " " year. |
| 4. Mortality Returns received from District Officers | } " 5 " " years. |
| 5. Statement of Payments made in England on account of Stores | |
| 6. Other Returns received | According to discretion. |

IV.—Audit Registers.

- | | |
|--|----------------------------------|
| 1. Salary Audit Register | After 15 complete account years. |
| 2. Establishment Audit Register | " 8 " " " |
| 3. Contingent Audit Register | } " 5 " " " |
| 4. Travelling Audit Register | |
| 5. Pension Audit Register (Superannuation) | " 9 " " " |
| 6. Pension Audit Register (Political) | " 25 " " " |

V.—Miscellaneous Registers.

- | | |
|---|----------------------------------|
| 1. Register of Lapsed Deposits and Bills | Not to be destroyed. |
| 2. Register of Officers lent to Foreign Service | After 35 complete account years. |
| 3. Register of Permanent Pay Orders | " 25 " " " |
| 3A. Cash and Cheque Registers of the Pre-Audit Department | " 25 " " " |
| 4. Books of Transfer Entries | } " 10 " " " |
| 4A. Transfer Entry Number Book | |
| 4B. Transfer Ledger | |
| 4C. Transfer Abstract | |
| 5. Deposit Register | } " 5 " " " |
| 6. Bill Register | |
| 7. Inward Exchange Accounts Adjustment Register | } " 4 " " " |
| 8. Register of Special Recoveries | |
| 9. Register of Invoices | } " 3 " " " |
| 10. Register of Permanent Advances | |
| 11. Register of Additions and Alterations to Establishments | } " 1 " " year. |
| 12. Scale Register | |
| 13. Last-Pay Certificate Register | } " 1 " " year. |
| 14. Register of Monthly Abstract Accounts | |
| 15. Remittance Check Register | } " 1 " " year. |
| 16. Register of Pre-Audit Cheques outstanding | |
| 17. Accountant General's Check Register | " 1 " " year. |

VI.—Objections.

- | | |
|---|-----------------------------------|
| 1. Objection Statements | } After 5 complete account years. |
| 2. Objection Books | |
| 3. Adjustment Registers | |
| 4. Quarterly Review of Objections | " 1 " " year. |

VII.—Vouchers.

- | | |
|---|----------------------------------|
| 1. Loans to Municipalities, Native States, etc. | After 20 complete account years. |
| 2. Salary and Establishment Bills | } " 10 " " " |
| 3. Vouchers not otherwise specially provided for | |
| 4. Assignments and Compensations | |
| 5. Advances, Revenue, House-building, Miscellaneous | |
| 6. Deposits Repayment Vouchers (other than Personal Deposits) | |
| 7. Pension Vouchers | } " 3 " " " |
| 8. Contingent Abstracts and Detailed Bills | |
| 9. Travelling Allowance Bills | |
| 10. Refund Vouchers | |
| 11. Discount on Stamps and other Commission Bills | |
| 12. Personal Ledger Deposit Vouchers | |
| 13. Supply Bills | |
| 14. Remittance Transfer Receipts | |
| 15. Cheques of Excluded and other Local Funds | |
| 16. Pre-Audit Cheques | |
| 17. Forest and P. W. Cheques | } According to their class. |
| 18. Cash Orders on Sub-treasuries | |
| 19. Receipts of the Postal Department | |
| 20. Account Current Vouchers | |

VIII.—Miscellaneous.

- | | |
|--|--|
| 1. Acquittance Rolls | After 35 complete account years. |
| 2. Detailed Budget Estimates | " 5 " " " |
| 3. Broadsheets of Pension Contributions | } " 35 " " " |
| of Advances and Suspense | |
| of Revenue Advances | |
| of Permanent Advances, etc. | |
| 4. Charge Certificates | } See Article 845 (c), C. A. Code. |
| 5. Files of renewed Permanent Pay Orders and of their acknowledgments and of deceased pensioners whose claims have been finally discharged | |
| 5A. Remittance Orders | } According to discretion, except that letters to and from Government must be preserved as laid down in Comptroller General's letter No. 1410, dated 4th October 1901. |
| 6. Correspondence | |
| 7. Other office copies of accounts and returns sent | See Appendix O of Civil Account Code. |

Return of State of Work.

1704. A register or list of returns with due dates should be kept in every office for permanent record and reference. It should have columns for the twelve months of the year, and the number of days before or after the due date should be entered against each return at the time of its despatch. A list of return with their due dates is given in Appendix O. The following reports should be submitted to the Comptroller General.

- (1) An annual list in Form 306 (supplementary) showing irregularity in despatch of returns.
- (2) A quarterly certificate that the work is up to date with an explanation of the arrears, if any, existing on the date of submission of the certificate and a statement of the amount of expenditure under objection with an explanation of any important variations as compared with the figures of the previous months. The outstanding objections reported should include all objections, both Public Works and Civil, of every kind, including Account Current Objections and those of Municipal and Local Funds under the audit of an Account Office. Municipal and Local Fund objections will be shown in a separate total. The state of work in connection with the Gazetted officers' review of audit should also be shown in this report.

1705. }
1706. } Cancelled.

Returns for the India Office.

1706A. Extracts from Indian trade returns and reports having sometimes appeared in English newspapers before the information is received at the India Office, the Secretary of State for India has pointed out that inconvenience is experienced in the case of Parliamentary enquiries when he is unable to verify the statistics. It is accordingly ruled that returns and statistical information intended for the India Office should be communicated by the earliest mail by which they can be transmitted to trade or other journals in England.

APPENDIX L.

Exchange Calculations.

In the absence of exchange tables, the following is a simple method of making exchange calculations :—

1. To convert sterling into rupees, state the sum in shillings and pence : alter the pence into annas by Table II, now reading the amount as rupees, annas and pies, multiply by figure A and divide by B.

2. To convert rupees into sterling, multiply by figure B and divide by figure A ; in the result read the rupees as shillings and alter the annas and pies by Table II into pence.

I.—Table of Exchange Proportions.

d.	A.	B.	d.	A.	B.	d.	A.	B.	d.	A.	B.	d.	A.	B.	d.	A.	B.	d.	A.	B.	d.	A.	B.	d.	A.	B.	d.	A.	B.
16	6	7	16	4	5	16	3	4	17	12	17	18	2	3	18	12	19	20	3	5	21	4	7	22	6	11			
	96	118		96	121		32	43		96	137		96	145		32	51		96	161		96	169	22	8	15			
	16	19		48	61		48	65		16	23		48	73		48	77		16	27		48	85	23	12	23			
	96	116		32	41		96	131		96	139		32	49		96	155		96	163		32	57	23	24	47			
	24	29		24	35		8	11		24	35		24	37		8	13		24	41		24	43	24	1	2			
	32	39		96	125		96	133		32	47		96	149		96	157		32	55		96	173	...	...	...
	48	59		16	21		48	67		48	71		16	25		48	79		48	83		16	29	...	...	...
	96	119		96	127		32	45		96	143		96	151		32	53		96	167		96	175	...	...	...

II.—Table of Corresponding Fractions.

Pence	1	2	3	4	5	6	7	8	9	10	11
Annas	1-4	2-8	4-0	5-4	6-8	8-0	9-4	10-8	12-0	13-4	14-8

Examples—

For the rate of $1s. 8\frac{1}{2}d.$ the figures are 32 and 55.

1. To convert £113 6s. 5d. state it as 2,266s. 5d.; altering the pence, this becomes £2,266-6-8; multiply by 32 (R72,525-5-4) and divide by 55, the result is £1,318-10-3 $\frac{1}{2}$.

2. To convert £1,318-10-3, multiply by 55 (R72,525-3-9), divide by 32 = £2,266-6-7 $\frac{1}{2}$ giving a minute fraction less than 2,266s. 5d. or £113-6-5.

APPENDIX M.

Calculation of interest for broken periods.

1. The following is a general rule for the calculation of interest for broken periods : —

Let r be the rate of interest per cent. per annum.

M the number of rupees.

N the number of days.

Take $\frac{1}{2}$ of $\frac{11 \times r \times M \times N}{1,00,000}$ rupees, and subtract 6 annas for every R100.

Example : Interest on R20,000 at 4 per cent., for 128 days.

$$\frac{1}{2} \text{ of } \frac{11 \times 4 \times 20,000 \times 128}{1,00,000} = 281-10$$

$$\text{Subtract 6 annas} \times 28 = 1-1$$

$$\text{Result} \quad . \quad . \quad . \quad . \quad \underline{\underline{\text{R}280-9}}$$

This result is correct to the nearest anna, unless it exceeds R3,500, which it can do only very rarely. In such cases the further correction must be applied of adding one anna for every R 5,000 : that is, one anna for sums of R2,500 to 7,500, two for sums of R7,500 to 12,500, and so on.

2. The interval from one date to another may be found from the following rule :—

In writing the date, substitute for the month the following number—

January	. . . . . 0	July	. . . . . 181
February	. . . . . 31	August	. . . . . 212
March	. . . . . 59	September	. . . . . 243
April	. . . . . 90	October	. . . . . 273
May	. . . . . 120	November	. . . . . 304
June	. . . . . 151	December	. . . . . 334

and the question becomes of simple subtraction :—

e.g.,—Interval from May 6th to October 16 :
From October 16th, or 273 + 16 = 289
subtract May 6th or 120 + 5 = 125

$$\text{Interval} \quad . \quad \underline{\underline{164 \text{ days.}}}$$

3. If the second date, however, is in the next year, 365 must be added to its number :—

e.g.,—Interval from October 16th to May 6th :
From May 6th $120 + 5 + 365 = 490$
Subtract October 16th 273 + 16 = 289

$$\text{Interval} \quad . \quad \underline{\underline{201 \text{ days.}}}$$

4 The occurrence of the date, February 29, hardly affects the result of the calculations and the consideration of it may be neglected.

APPENDIX N.

Calculations of re-payments of Loans by equal instalments.

1. Let A be the amount of the advance.
 t the number of periodical instalments by which it is to be repaid.
 p the amount of each periodical instalment.
 r the rate of interest per cent. during one instalment period (that is, if the instalments are to be annual, r is the rate per cent. per annum, if they are half-yearly, r would be the rate per cent. per half-year, 2 if the rate were 1 per cent. per annum, 2½ if it were 5 per cent. per annum, and so on).

2. First : given A, r , and p , to find t .

$$\text{then } t = \frac{2 + \text{Log. } p - \text{Log. } (100p - Ar)}{\text{Log.}(100 + r) - 2}$$

If this gives a fractional number like 25.324, it means that after 25 instalments are paid, there will still remain an outstanding equal to nearly .324 of an instalment to be repaid.

3. Second : given A, r , and t , to find p .

First, find B by the equation—

$$\text{Log. B} = t(\text{Log. } 100 + r - 2) \\ \text{then Log. } p = \text{Log. A} + \text{Log. B} + \text{Log. } r - \text{Log. } (10) \text{ B} - 100.$$

4. The annexed table shows the instalments by which a loan of one lakh of rupees will be refunded by periodical instalments in a given number of years, interest being calculated at 4, 4½, 5, 5½, 6, and 6½ per cent.

In the left-hand column under each term interest is added, and recovery of the instalment due made at the end of each year ; in the right-hand column interest and instalment are supposed to be due half-yearly.

Per cent.	Five years.		Ten years.		Fifteen years.		Twenty years.		Twenty-five years.		Thirty years.	
4	22,463.0	11,132.4	12,320.2	6,116.65	8,094.14	4,404.90	7,358.18	3,655.55	6,401.21	3,162.32	5,783.01	2,876.78
4½	22,779.3	11,278.9	12,687.9	6,264.19	8,311.4	4,619.04	7,687.64	3,817.69	6,743.02	3,361.84	6,130.15	3,053.53
5	23,007.0	11,425.7	12,950.3	6,414.69	8,634.21	4,777.76	8,024.25	3,963.62	7,005.23	3,525.80	6,505.15	3,235.33
5½	23,417.0	11,574.5	13,200.7	6,567.2	8,962.6	4,939.6	8,307.9	4,133.2	7,454.0	3,704.2	6,880.5	3,422.0
6	23,740.0	11,723.0	13,586.8	6,721.6	10,206.3	5,101.0	8,718.4	4,326.2	7,822.0	3,880.5	7,204.0	3,613.3
6½	23,901.3	11,798.1	13,748.2	6,799.5	10,465.0	5,184.7	8,806.2	4,414.0	8,000.5	3,979.3	7,400.3	3,710.6

1	9	Northern India Salt Department Schedule of Receipts.	1161	Comptroller, Treasuries.	India	10	5	10	6	10	7	10	8	10	9	10	10	10	11	10	12	10	1	10	2	10	3	10	4
1	10	Survey and Northern India Salt Department Vouchers, 2nd List.	1162	Comptroller, Treasuries.	India	10	5	10	6	10	7	10	8	10	9	10	10	10	11	10	12	10	1	10	2	10	3	10	4
3	11	Cash Balance Report and Small Coin Depot Balances.	1484 1052	Comptroller General.	India	12	5	12	6	12	7	12	8	12	9	12	10	12	11	12	12	12	1	12	2	12	3	12	4
	12	Gold Coin Return (monthly)	1626	Ditto	ditto	15	5	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	1	15	2	15	3	15	4
3	13	Civil Revenue and Expenditure (by telegraph).	1540	Ditto	ditto	15	5	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	1	15	2	15	3	15	4
...	14	Statement of Treasury Transactions with Post office.	1239	Accountant General, Post Office and Telegraphia.	India	15	5	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	1	15	2	15	3	15	4
1	15	Return of changes amongst Chaplains on the Bengal Bombay and Madras Establishments.	794	Comptroller, Treasuries, Accountants General, Madras and Bombay.	India	15	5	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	1	15	2	15	3	15	4
1	16	Return of changes amongst Political officers.	794	Comptroller, Treasuries.	India	15	5	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	1	15	2	15	3	15	4
...	17	Net Issues to Military Department (by telegraph).	1542	Comptroller General.	India	15	5	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	1	15	2	15	3	15	4
...	18	Railway and Telegraph Revenue and Expenditure (by telegraph).	1543	Ditto	ditto	15	5	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	1	15	2	15	3	15	4
1	19	Currency Audit.	1592	Ditto	ditto	25	5	25	6	25	7	25	8	25	9	25	10	25	11	25	12	25	1	25	2	25	3	25	4
3	20	Exchange Account with India.	1138	Comptroller, Treasuries.	India	30	5	30	6	30	7	30	8	30	9	30	10	30	11	30	12	30	1	30	2	30	3	30	4

Returns and Reports from Accountants General—Monthly—continued.

Complete account year after which to be destroyed	No	NAME OF RETURN.	Reference to Article of Code.	To whom sent.	WHEN DUE FOR MONTH OF											
					April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.
					D. M. D. M. D. M. D. M. D. M. D. M. D. M. D. M. D. M. D. M.											
5	21	Interest Voucher and Lists	{ 866 867	Presidency Bank	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 10 30 11 30 12 30 1 30 2 30 3	30 11 30 12 30 1 30 2 30 3	30 12 30 1 30 2 30 3	30 1 30 2 30 3	30 2 30 3	30 3	30 4
1	22	Interest Statement	869	Comptroller, India	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 10 30 11 30 12 30 1 30 2 30 3	30 11 30 12 30 1 30 2 30 3	30 12 30 1 30 2 30 3	30 1 30 2 30 3	30 2 30 3	30 3	30 4
1	23	Statement of Debts and Credits to Military Department.	1223	Military Accountant General.	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 10 30 11 30 12 30 1 30 2 30 3	30 11 30 12 30 1 30 2 30 3	30 12 30 1 30 2 30 3	30 1 30 2 30 3	30 2 30 3	30 3	30 4
1	24	Statement of Debts and Credits to Marine.	1224	Ditto ditto	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 5 30 6 30 7 30 8 30 9	30 10 30 11 30 12 30 1 30 2 30 3	30 11 30 12 30 1 30 2 30 3	30 12 30 1 30 2 30 3	30 1 30 2 30 3	30 2 30 3	30 3	30 4
1	25	Civil Account	1075	Comptroller General	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 11 1 12 1 1 2 1 3 1 4 1 5	1 12 1 1 2 1 3 1 4 1 5	1 13 1 1 2 1 3 1 4 1 5	1 1 2 1 3 1 4 1 5	1 2 1 3 1 4 1 5	1 3 1 4 1 5	1 4 1 5
1	26	Foreign Remittance Schedule.	1476	Ditto ditto	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 11 1 12 1 1 2 1 3 1 4 1 5	1 12 1 1 2 1 3 1 4 1 5	1 13 1 1 2 1 3 1 4 1 5	1 1 2 1 3 1 4 1 5	1 2 1 3 1 4 1 5	1 3 1 4 1 5	1 4 1 5
...	27	Financial Officers' Vouchers	756	Comptroller, India	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 6 1 7 1 8 1 9 1 10	1 11 1 12 1 1 2 1 3 1 4 1 5	1 12 1 1 2 1 3 1 4 1 5	1 13 1 1 2 1 3 1 4 1 5	1 1 2 1 3 1 4 1 5	1 2 1 3 1 4 1 5	1 3 1 4 1 5	1 4 1 5
3	28	Post Office and Telegraph Account.	1239	Accountant General, Post Office and Telegraphs.	3 6 3 7 3 8 3 9 3 10	3 6 3 7 3 8 3 9 3 10	3 6 3 7 3 8 3 9 3 10	3 6 3 7 3 8 3 9 3 10	3 6 3 7 3 8 3 9 3 10	3 11 3 12 3 1 3 2 3 3 2 4 3 5	3 12 3 1 3 2 3 3 2 4 3 5	3 13 3 1 3 2 3 3 2 4 3 5	3 1 3 2 3 3 2 4 3 5	3 2 3 3 2 4 3 5	3 3 2 4 3 5	3 4 3 5
5	29	Provincial Services and Local Funds Abstract.	1355	Local Government	5 6 5 7 5 8 5 9 5 10	5 6 5 7 5 8 5 9 5 10	5 6 5 7 5 8 5 9 5 10	5 6 5 7 5 8 5 9 5 10	5 6 5 7 5 8 5 9 5 10	5 11 5 12 5 1 5 2 5 3 5 4 5 5	5 12 5 1 5 2 5 3 5 4 5 5	5 1 5 2 5 3 5 4 5 5	5 2 5 3 5 4 5 5	5 3 5 4 5 5	5 4 5 5	5 5

30	Foreign Bills issued .	900	All Accountants General	10	6	10	7	10	8	10	9	10	10	10	10	11	10	12	10	11	0	2	10	3	10	4	10	5		
31	Fund Subscription Lists .	Chap. 46	Fund Secretaries, Comptroller, India Treasuries, or Accountant General, Post Office and Telegraphs.	10	6	10	7	10	8	10	9	10	10	10	10	10	11	10	12	10	11	0	2	10	3	10	4	10	5	
32	Exchange Accounts with other provinces, except India.	1135	Accountants General and Comptrollers.	10	6	10	7	10	8	10	9	10	10	10	10	10	11	10	12	10	11	0	2	10	3	10	4	10	5	
33	Exchange Accounts, Public Works Department.	1138 } Chap. 60	Examiners, Public Works Accounts.	10	6	10	7	10	8	10	9	10	10	10	10	10	11	10	12	10	11	0	2	10	3	10	4	10	5	
34	Exchange Accounts, Military Department (including lists for Indian Family Pension Fund).	1138 } Chap. 60	Controllers of Military Accounts (including Supply Accounts) or Deputy Controllers in Independent charge.	10	6	10	7	10	8	10	9	10	10	10	10	10	11	10	12	10	11	0	2	10	3	10	4	10	5	
35	London Schedules .	1257	Comptroller General .	10	6	10	7	10	8	10	9	10	10	10	10	10	11	10	12	10	11	0	2	10	3	10	4	10	5	
36	Departmental Revenue .	929	Revenue Authorities .	10	6	10	7	10	8	10	9	10	10	10	10	10	11	10	12	10	11	0	2	10	3	10	4	10	5	
37	Loans to Military Officers in Civil employ.	956	Controller of Military Accounts, Eastern Circle.	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	11	5	2	15	3	15	4	15	5			
38	Recovery of Loans to Military Officers in Civil employ.	956	Ditto ditto .	15	6	15	7	15	8	15	9	15	10	15	11	15	12	15	11	5	2	15	3	15	4	15	5			
39	Statement of Contingent Expenditure.	1699	Comptroller General	3	10	3	11	3	12	3	1	3	2	3	3		

QUARTERLY RETURNS.

No.	NAME OF RETURN.	Reference to Article of Code.	To whom sent.	WHEN DUE FOR QUARTER ENDING.			REMARKS.
				30th June.	30th September.	31st March.	
1	1 Certificate as to state of work.	1704	Comptroller General	2nd July.	2nd Oct.	2nd Jan.	2nd April.
1	2 Royal Indian Marine Casualties.	886	Director, Royal Indian Marine.	10th July.	10th Oct.	10th Jan.	10th April.
...	3 Gold Coin Return (quarterly)	1626	Comptroller General	20th July.	20th Oct.	20th Jan.	20th April.
1	4 Pensions and Leave Allowances in the Colonies.	1292	Ditto	30th July.	30th Oct.	30th Jan.	30th April
1	5 Specially chargeable Allowances.	357 1313	Comptroller General, Governments of Madras and Bombay.	Ditto	Ditto	Ditto	Ditto.
1	6 Currency Notes	1498	Head Commissioner	Ditto	Ditto	Ditto	Ditto.
1	7 Coins Cut and Broken	1327	Head Commissioner of Paper Currency.	Ditto	Ditto	Ditto	Ditto.
...	8 Statement of Bases and Mintage Light Dues.	1284	Comptroller General	7th Aug.	7th Nov.	7th Feb.	7th May
...	9 London Account Current	1257	Ditto	25th Aug.	25th Nov.	25th Feb.	25th May.
1	10 Trial Balance Certificate or Sheet.	1331	Ditto	30th Aug.*	30th Nov.*	28th Feb.*	*The due dates for the P. O. Dept. are after 10-15th Sept., 15th Dec., and 15th March, respectively to close the books.

Complete account to be destroyed.

By India, Bombay, and Madras only.

HALF-YEARLY RETURNS.

Complete accounts year after which to be destroyed.	No.	NAME OF RETURN.	Reference to Article of Code.	To whom sent.	WHEN DUE FOR HALF-YEAR.		
					Ending 31st March.	Ending 30th September.	REMARKS.
3	1	Sanctions given under Article 27SA	134A	Financial Department	1st May	1st November.	
1	2	Annitties paid in India to retired Bengal Civil Servants.	860	Comptroller, Treasuries. India.	15th May	15th November.	

YEARLY RETURNS.

Complete account year after which to be destroyed.	Latest Date of Despatch.	No.	NAME OF RETURN.	Reference to Article of Code.	To whom sent.
1	April 15th	1	Encashment of Currency Notes	1501	Head Commissioner.
...	"	2	Supplementary Report on the Review of Balances	1422	Comptroller General.
3	"	3	Comparative Statement of Estimated Minimum Balances.	1509	Ditto.
1	" 30th	4	Services of Chaplains	799	Comptroller, India Treasuries.
...	"	5	Extraordinary Pensions and Gratuities	859	Financial Department.
1	"	6	Treasury Inspection	340	Comptroller General.
1	"	7	Fresh Charges	1340	Financial Department through the Local Govern- ment.
1	"	8	List of Indian Civil Servants	797	Comptroller, India Treasuries, and Accountants General, Madras and Bombay.
1	"	9	Preliminary Estimate of important alterations in the Budget figures.	1535	Financial Department.
...	"	10	Cantonment Fund Accounts	1384	Quarter Master General.
Never	May 10th	11	March Preliminary Consolidated Abstract	1063	Financial Department through Local Government.
1	" 15th	12	Approximate Currency Charges	1022	Ditto.
1	"	13	Bank Accounts	1625	Ditto.
• Never	"	14	Scale of Gazetted Appointments	796	Financial Department.
5	"	15	Report on Balances and Resource	1505	Comptroller General.

Never	" 31st	16	Review of Working of Treasuries	1043	Local Government and Comptroller General.
1	" "	17	Income Tax Deductions from Salaries, etc.	1629	Local Government.
1	" "	18	Income Tax on Interest on Securities and Bonds	1629	Ditto.
...	" "	19	Annual list showing irregularity in despatch of returns due for issue on or before 31st March preceding	1704	Comptroller General.
1	June 1st	20	Charitable Endowment Audit	15 (a) of Annexure to Chap. 74. 1626A	Ditto.
	So as to reach not later than 10th June.	21	Rupce Census Return		Financial Department through Local Government.
...	June 15th	22	Annual list showing irregularity in despatch of returns	1704	Comptroller General.
1	June 23rd	23	Military debits and credits in March (final)	1222	Controller of Military Accounts (including Supply Accounts) or Deputy Controller in Independent charge.
1	July 13th	24	Contingent Charges	838	Local Governments.
...	August 1st	25	Loans to Native States	1415 A	Ditto.
1	" 10th	26	Outstanding Objections	1001	Comptroller General.
3	" "	27	Final March Exchange Accounts	1130	Various Account Officers.
Never	" "	28	March Final Accounts	1069	Comptroller General and Financial Department.
Never	August 15th	29	Local Funds Report	1384 I	Local Government.
1	" "	30	Fiscal Currency Charges	1622	Comptroller General.
1	So as to reach Delhi not later than the 1st September.	31	Returns for Finance and Revenue Accounts	1076	Comptroller General.
5	September 1st	32	Mortality of Pensioners	538	Financial Department.
1	" "	33	Outstanding Bills	1436	Comptroller General.
3	" "	34	Outstandings of Exchange Accounts *	1157	Comptroller General and Account Office concerned.

* The outstandings of Exchange Accounts to be furnished to Comptroller, India Treasuries, may be sent on 15th September.

YEARLY RETURNS—*contd.*

Complete account year after which to be destroyed.	Latest Date of Despatch.	No.	NAME OF RETURN.	Reference to Article of Code.	To whom sent.
1	September 1st	35	Officers, other than Officers of the Indian Civil Service or Army or Navy, attaining age of 55 years.	{ 803 811 }	{ Local Government and Heads of Departments.
"	" 15th	36	Loans to Native States	1415A	Comptroller General.
2	September 30th	37	Loans, Advances, and Sinking Funds	{ 1415 1416 }	{ Ditto.
5	October 5th	38	Appropriation Report	1549	Ditto.
"	.....	39	Cancelled . . . . .	..	.....
5	November 1st	40	Annuity Recoveries from Indian Civil Servants	1078(10)	Comptroller General.
3	" 1st	41	Small Coin Estimate	1490	Comptroller General.
1	" 5th	42	Six-monthly Estimate	1534	Financial Department.
1	" 15th	43	Special Annual Enquiries	861	Treasury Officers.
1	" 30th	44	Municipal Account	1390	Comptroller General through Local Government.
1	" "	45	Local Fund Accounts	1395	Ditto ditto.
"	" "	46	District and Local Boards Accounts	1384D	Comptroller General.
1	" "	47	Indebtedness of Local Bodies	1418	Ditto through Local Government.
Never					

...	November 30th	48	Loans raised under the guarantee of Government by Native States, Local Authorities; and other public bodies.	1418C	Comptroller General.
1	December 1st	49	Estimates of Expenditure of Civil Account Offices	1518	Ditto through Local Government.
1	December 15th	50	Statement showing the distribution of Land Revenue between Imperial and Provincial.	1870	Ditto.
1	"	51	Statement showing the distribution by major heads of the total Revenue and Ex. expenditure between Imperial and Provincial.	1370	Ditto.
1	"	52	Statement of Provincial Surplus or Deficit	1370	Ditto.
1	"	53	Pro forma account of Famine Relief, Assignments and Expenditure.	Foot-note x page 603.	Ditto and Local Government.
6	" 20th	54	Statement of Budget Grant and Actuals	298	Financial Department through the Local Government.
1	" 22nd	55	List of Holidays	1629A	Comptroller General.
Never	" 31st	56	Consolidated Abstract for November	1068	Ditto.
...	January 10th	57	Review of Balances	1419	Ditto.
...	" 15th	58	Analysis of Treasury Balances	1502	Head Commissioner of Paper Currency.
"	"	59	Government Securities in Trust	17	Local Gazette.
5	" (Vide Article 1525)	60	Budget Estimate	1525	Local Government and Comptroller General.
...	.....	61	Cancelled	...	.....
3	So as to reach not later than January 20th.	62	Ways and Means Estimate	1530	Comptroller General.
...	January 31st	63	High Court Qualification	798	Local Government.
Never	February 1st	64	Confidential Report. Subordinate Account Service	1671	Comptroller General.
3	" 15th	65	Budget of Municipal and Excluded Funds	1536	Local Government.

YEARLY RETURNS—*concd.*

Complete account year after which to be destroyed.	Latest Date of Despatch.	No.	NAME OF RETURN.	Reference to Article of Code.	To whom sent.
	March 11th	65	Lapsed Local Bills	897	Treasury Officers.
	Two months after receipt of orders to close the books.	67	Journal and Ledger	1333	Comptroller General.
	After the submis- sion of the report to the Local Gov- ernment.	68	Verification of Stock of Stamps	1620-5)	Ditto.
OCCASIONAL REPORTS.					
			Anticipated Excess over Estimates	1546	Financial Department and Local Government.
			Losses and Deductions	279	Financial Department or Local Government.
			Death of Europeans Pensioners	856	Local Government.
			Recovery or non recovery of London Advances	765, 766 (1)	Comptroller General.
			Default of Receivers of Loans	1414	Local Government.
			Deputation of Gazetted Subordinates	1648	Financial Department.
			Misconduct of Gazetted Subordinates	1654	Ditto.
			Attachment against Pay of Gazetted Subordinates	1655	Ditto.

NOTE.—No office copy need be maintained for any return which is printed, but one such printed copy should be kept.

APPENDIX P.

List of Major and Minor Heads of Account of Imperial, Provincial, and Local Receipts and Disbursements.

[The minor heads, printed in italics, are obsolete, i.e., the only transactions under them are adjustments by way of winding up the accounts.]

REVENUE.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue.	
I.—LAND REVENUE.	Ordinary revenue. (1)
(Items formerly taken to this head may be transferred to another only under special orders of the Government of India.)	Sale of Government estates.
	Sale-proceeds of waste lands and redemption of land tax.
	(2)
	Redemption of summary settlement cess.
	Moturpha (house tax) Collections (India).
	Assessment of alienated lands less quit-rents. (3)
	Recoveries on account of survey and settlement charge (Bengal).
	Rents, etc., of fisheries.
	Receipts for the improvement of Government estates.
	12 per cent. on collections from Government estates (Bengal).

(1) Includes the following :—

Fixed collections.

Revenue from canal in Sindh.

Fluctuating collections.

Nazarana (succession fees on intestate estates, or fees under the summary settlement in Bombay) should be credited here.

Over-collections (Bombay).

Surplus collections.

Collections from Government Estates.

Kyan tax (Burma).

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realized on due date; if it be necessary for local purposes, a detailed head may be provided.

Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head; (if they were purchased, their rent would go under Collections from Government Estates; if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads).

(2) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers.

(3) Includes—

Inamdar lands adjusted.

Hereditary district and village officers' service.

Police Shetundies.

Revenue ditto.

Police or thanadar lands.

Service communications.

Exception.—It is not necessary to show this head in the Finance and Revenue Accounts or in any other combined Accounts of Land Revenue Receipts, the adjustment being made by means of plus entries in one section of the accounts against equivalent deduct entries under another section.

MAJOR HEADS.	MINOR HEADS.
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A.—Principal Heads of Revenue—*contd.*

I.—LAND REVENUE— <i>contd.</i>	Miscellaneous. (4)
II.—OPIMUM	Sale of Behar opium. Sale of Benares opium. Cost price of opium sold in Excise Department. (5) Opium pass fees. (6) Miscellaneous. (7)
III.—SALT	Customs duty on salt. Proceeds of sale of Government salt. Excise duty on salt. Treaty price of salt. Rents of warehouses. Fees and cesses. (8) Fines and forfeitures. Carriage and freight. (9) Miscellaneous. (10)

(4) Includes—

Receipts on account of Land Registration Fees.

Receipts from quarries and minor mineral products in forests and lands *not* under the management of the Forest Department.

Water mills rent.

Huccoba tax (in Sind).

Mulikana, or allowances to excluded proprietors. In Bengal and Assam this is treated as ordinary revenue and not as a separate item of receipt under this minor head.

Fines and forfeitures of Revenue Courts (except in Bengal and Assam).

Receipt under Madras Act II of 1864.

Capitation tax (Burma).

Petroleum well revenue.

Jade and amber revenue.

Thathamoda tax (Burma).

Receipts from ruby mines (Burma).

Recoveries in India of law charges in England on account of appeals from India.

Miscellaneous receipts.

Rents of Railway class C land and rents of buildings situated on such lands. Sale-proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Public Works Department for adjustment in reduction of the charge for land.

Cash receipts of record-rooms of offices charged to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts," under the minor head "Miscellaneous." Receipts in stamps will be credited as receipts from other court-fee stamps are credited. Charges of record-rooms will be shown as establishment and other charges of the court or office concerned.

(5) See note (18) under V.—Excise.

(6) Pass fees on Opium brought for home consumption in Bombay should be credited to "Excise."

(7) To this head should be credited—

Opium supplied for medical purposes.

Sale-proceeds of morphia, etc., in England.

Fines and miscellaneous.

Sale-proceeds of confiscated opium. This should go to Opium, Excise, or to Law and Justice, according as the realising officer belongs to the Opium, the Excise, or the Judicial Department.

(8) Includes Government Proprietary share in Sultanpur Salt produce.

(9) That part of the receipts at Treasuries which is expressly credited as a recovery of the charges for carriage and freight.

(10) Includes wire tramway receipts.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—<i>contd.</i>	
IV.—STAMPS (11)	Sale of general stamps. (12) Sale of Court-fee stamps. (13) Sale of plain paper to be used with Court-fee stamps. Duty on impressing documents. (14) Fines and penalties. (15) Miscellaneous. (16)
V.—EXCISE	License and distillery fees and duties for the sale of liquors and drugs. (17) Acreage on land cultivated with the poppy. Transit duty on excise opium. Gain on sale-proceeds of excise opium and other drugs. (18) Duty on ganja.

(11) Stamps returned by purchasers as not wanted should not be re-issued, but should be dealt with as spoilt stamps under F. D. No. 3767, dated 23rd October 1873. But those which are taken back from a stamp vendor or his heirs may be placed in store and re-issued.

(12) Includes—

- One-anna stamps for receipts and cheques.
- Bills of Exchange or Hoonies.
- Other general stamps.

(13) Under this head should be taken record-room receipts realized in stamps.

(14) (a) Duty on embossing one anna receipt and cheque stamps.

(b) Duty on documents voluntarily brought for adjudication. (Sec. 31, Act II of 1899)

(c) Duty on unstamped or insufficiently stamped document levied under Chapter IV of Act II of 1899.

(d) Other items.

(15) Penalties under the Stamp Act, II of 1899, do not all go to the same head; those levied under Chapter IV.—Instruments not duly stamped, go to stamps,—the amount of the duty, to the minor head Duty on impressing Documents; the penalty, to Fines and Penalties; those levied under Chapter VII (Criminal Penalties), to Law and Justice. Fines and Penalties imposed by Cantonment Magistrates under Chapter IV of the Stamp Act are credited to the Civil Department; those imposed under Chapter VII are, however, adjusted as Military receipts.

(16) Includes—

- Adjudication fees.
- Composition duty.
- Other items.

(Cash recoveries in pauper suits should go to Law and Justice—Court-fees realized in cash.)

(17) The revenue under this minor head should be classified under the following sub-heads according to the nature of the article which forms the subject of the taxation. The revenue under each of the sub-heads should be further sub-divided according to the nature of the receipt under detailed heads which should be selected by each Accountant General in communication with the administrative officers to suit the requirements of his province.

1. Foreign liquors.
2. Liquors and spirits made in India after European method.

N.B.—Heads 1 and 2 may be combined if necessary.

3. Country spirits.
4. Country spirits and toddy, combined rents.
5. Pachmari revenue.
6. Toddy revenue.
7. Opium and its preparations.
8. Other drugs, ganja, bhang, etc.

(18) On the sale of the Bengal excise opium, the credit for the gross proceeds is divided between opium and excise, a sum equal to the cost of the drug fixed by the Government of India is credited to opium, and the balance as excise revenue, no charge being made to the Excise Department for the opium supplied to it by the Opium Department. See also Article 323. Deficiencies in the weight of opium cakes manufactured from Malwa opium and supplied to the Excise Department should be passed on to Bengal for final adjustment there as "Revenue Refund—Opium."

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—<i>contd.</i>	
V.—EXCISE— <i>contd.</i>	Fines, confiscations, and miscellaneous. (19)
VI.—PROVINCIAL RATES . . .	Rates and cesses on lands. Miscellaneous. (20)
VII.—CUSTOMS . . .	Sea customs—Imports. (20A) Ditto—Exports.

(19) This head includes—

Sale-proceeds of confiscated opium. (See note 7.)

Sale-proceeds of fruit trees, etc., within the Excise Office compound if realized by Excise Officers.

Sale-proceeds of locks if sold by the Excise Department.

Sale-proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.

Sale-proceeds of measuring glasses and old furniture.

Sale-proceeds of old stores and materials of distillery buildings if the sales are effected under orders of the Excise Department.

Rent of ganja gola in the Excise Office compound.

Rent of godown.

Rent of distillery land.

Fines under the Opium Act.

" " " Abkari "

Contributions towards establishment.

Godown hire if the godown rent is realized by the Excise Department.

Proceeds of fines and confiscations should be credited to Law and Justice when realized by Judicial Officers and to Excise when realized by Excise Officers.

(20) This is a head in the India and Madras Accounts: the detailed entries are—

India One per cent. upon export of Opium.

Madras. Sundry Receipts (Local Fund under Act V of 1884).

Quit-rent on enfranchised lands (Village Service Fund).

Sundry Receipts (Irrigation Cess Fund).

(20A) The revenue under this head should be classified under the following sub-heads:—

Special Import Duties.

Arms, ammunition, and Military Stores.

Liquors—

Ale, Beer, Porter, Cider and other fermented liquors.

Spirits and Liquors.

Wines.

Opium and its alkaloids.

Petroleum.

Silver, bullion, and coin.

Sugar (countervailing duties, 1899).

Sugar (countervailing duties, 1902).

Tobacco.

General Import Duties.

Articles of food and drink (including sugar). Sugar (ordinary duties).

Chemicals, drugs, medicines and narcotics (excluding opium and its alkaloids and tobacco) and dyeing and tanning materials.

Cotton manufactures—

Piece goods, grey.

" " white.

" " coloured.

Other goods.

Metals (excluding silver bullion and coin and manufactures thereof).

Oils (excluding petroleum).

Manufactured articles.

Raw materials and unmanufactured articles.

MAJOR HEADS.	MINOR HEADS.
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A.—Principal Heads of Revenue—*contd.*

VII.—CUSTOMS— <i>contd.</i>	Sea customs—Miscellaneous. (21) Land customs. (22) Excise duty on Cotton Manufactures Warehouse and Wharf rents. Miscellaneous. (23)
VIII.—ASSESSED TAXES	Income Tax. (24) License Tax.

(21) Includes—

Recoveries on account of Customs establishment at a private wharf unless credited by deduction from charges

Commission ($7\frac{1}{2}$ per cent.) on Little Besses' light dues and one per cent. on Straits' light dues.

Other items.

(22) Divided as follows—

Import duty on Cotton goods.

„ „ on other goods.

Export duty.

Double duty.

Transit or frontier duty.

Other duties.

Fees, fines, forfeitures, and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857).

(23) Under this head should go—

Fees for registration of cargo boats.

Other items.

(24) Divided as follows—

Deductions by Government from Salaries and Pensions.

„ „ „ Interest on Government Securities.

„ by Local Authorities from Salaries and Pensions.

Ordinary collections.

Recoveries from surplus profits of Railway Companies.

Penalties.

Other items.

MAJOR HEADS.	MINOR HEADS.
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A.—Principal Heads of Revenue—*contd.*

IX.—FOREST (Civil Departmental.)	Timber and other produce removed from the forests by Government agency. (26) Timber and other produce removed from the forests by consumers or purchasers. (27) Confiscated drift and waif wood. Revenue from forests not managed by Government. (28) Khedda Receipts (Burma). Miscellaneous. (29)
X.—REGISTRATION	Fees for registering documents. Fees for copies of registered documents. Miscellaneous. (30)
XI.—TRIBUTES FROM NATIVE STATES.	Tribute from Amjeerah (India). " " Banswara (India). " " Bundi (India). " " Cooch Behar. " " Doongarpore (India). " " Holkar's State (India). " " Jaipur (India). " " Jhalawar (India). " " Jodhpur (India). " " Kathiawar (Bombay). " " Kotah (India). " " Kuppoothala (Punjab).

(26) The detailed heads are—

- a. Timber.
- b. Firewood and charcoal.
- c. Bamboos.
- d. Sandal wood.
- e. Grass and other minor produce.

(27) a. Timber.

- b. Firewood and charcoal.
- c. Bamboos.
- d. Grazing and fodder grass.
- e. Other minor produce.
- f. Undistributed receipts.

(28) a. Duty on foreign timber and other forest produce.

- b. Revenue from shared and private forests.

(29) a. Fines and forfeitures.

- b. Refunds.

(30) Fees for the authentication of powers-of-attorney should be credited to Miscellaneous under Registration, and not as Fees for registering documents.

MAJOR HEADS.	MINOR HEADS.
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A.—Principal Heads of Revenue—*concl'd.*

XI.—TRIBUTES FROM NATIVE STATES— <i>concl'd.</i>	Tribute from Mudee (Punjab).
	" " Udaipur (India).
	" " Rutlam (India).
	" " Shan States (Burma).
	" " Sillana (India).
	" " Travancore (Madras).
	Tributes from various petty States.
	Contributions from Bhopal (India).
	" " Dewas (India)
	" " Jageerdars, Southern Mahratta Country (Bombay).
	Contributions from Jodhpur (India).
	" " Jowrah (India).
	" " Kotah (India).
	" " the Baroda States.
	" " various petty States.
	<i>Subsidies—</i>
	Peshkash and subsidy from Cochin (Madras).
	Subsidy from Kutch (Bombay).
	Peshkash and subsidy from Mysore (Madras).
	Fee on succession to Native States.

B.—Interest.

XII.—INTEREST	Profits on Note circulation.
	Interest on Imperial loans and advances. (31)
	Interest on Provincial loans and advances. (31)
	Interest on arrears of Revenue.
	Percentage from subscribers to Service Funds on foreign service. (31a)
	Interest on Government securities
	Premium on loans.
	Interest on overdrawn capital of Railway Companies in India.

- (31) A separate detailed head should be opened under these heads for each class of loans, namely—
 Loans to Native States.
 Loans to Presidency Corporations.
 Loans to Municipal and other Public Corporations (excluding Presidency Corporations).
 Loans to Native States, Landholders and other Notabilities.
 Advances to cultivators.
 Advances under Special Laws (separately for each law naming it).
 (31a) Detailed heads should be opened for each of the funds for which additional percentages are authorised.

MAJOR HEADS.	MINOR HEADS.
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B. —Interest—*cont'd.*

XII.—INTEREST—*cont'd.* | Miscellaneous. (32)

C.—Post Office, Telegraph, and Mint.

XIII.—POST OFFICE (Postal accounts.)	Postage on letters and newspapers. Sale of postage stamps— Ordinary stamps. Service stamps. Mail cart, Passenger Parcel and Goods Service. Receipts on account of Money Orders. Receipts on account of British Postal Orders. Fees and petty receipts. Contributions from Native States. (NOTE.—The above are heads in the Finance and Revenue Accounts.)
XIV.—TELEGRAPH (Telegraph Accounts.)	District post collections. Indian Telegraph— Capital account. (33) Revenue account. (34) Indo-European Telegraph: Capital account— Persian Gulf Section. Persian Section. Indo-European Telegraph: Revenue account— Persian Gulf Section. Persian Section.
XV.—MINT	Fees for coining silver. Gain on coinage operations. Gain on copper coinage. Sale of old stores and materials. Private assay fees. Miscellaneous. (34A)

(32) On law charges.
 On the unpaid portion of purchase-money of waste lands.
 On the unpaid portion of commutation of the claim of Government to land tax.
 On other accounts.

(33) Sale-proceeds of unserviceable stores.
 Miscellaneous.

(34) Sale of Telegraph Stamps.
 Fees on private messages.
 Fees on service messages.
 Miscellaneous.

(34A) Includes percentage on the value of new rupee coinage charged to Gold Standard Reserve.

MAJOR HEADS.

MINOR HEADS.

D.—Receipts by Civil Departments.

XVIA.—LAW AND JUSTICE— COURTS OF LAW. (35)	} Sale-proceeds of unclaimed and escheated property. } Court-fees realised in cash. (36) } General fees, fines, and forfeitures. (37) } Pleader-ship examination fees. (37a) } Miscellaneous fees and fines. (38) } Miscellaneous.
XVIB.—LAW AND JUSTICE - JAILS (35)	} Jails. (39) } Jail manufactures. (40) } Convict receipts at Port Blair and Nicobars.

(35) This division of the head "Law and Justice" into two distinct major heads should be adopted in all but the published Finance and Revenue Accounts of the Government of India.

(36) Process-servers' fees.

Ameens' fees.

Recoveries on account of pauper suits.

Other items.

(Fees on revenue processes of constraint go to this head, though the charge of serving the processes goes against Land Revenue. But process fees under Madras Act II of 1864 go to Land Revenue.)

(37) Under this head should be taken—

Fees of Provincial High Courts, Chief Court, and Recorder's Court.

(Miscellaneous receipts of High Courts may be included with their fees, though for those in Presidency towns a separate detailed head is desirable.)

Fees of Subordinate Civil Courts.

Magisterial fines.

Other items.

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers (if there be any such cases) should be taken to this head, though rewards go against the Revenue head of the department on whose prosecution the fine is imposed.

(Fines levied under Act V of 1861 on account of nuisances committed within the limits of a municipality should be credited on redemption to Municipal Funds. So also fines under the Indian Ports Act, XII of 1875, should be credited to the account of the Port Fund concerned.)

In towns and villages in Bombay where local authorities have been instituted either under the District Municipal Act, 1901, or under the Village Sanitation Act, 1889, fines levied under Section 61 of the District Police Act, 1899, from persons committing nuisances within those areas should be credited to the funds of the local authorities concerned.)

(37a) In Bombay the receipts are taken to Local Fund.

(38) Under this head should be taken cash receipts of record-rooms in offices which are charged to Law and Justice.

Fees received by Government Offices under Act XXVI of 1881 for performing duties as notaries public.

(39) Includes—

(a) Hire of convicts.

(b) Recoveries of transportation and Jail charges from Native States or Colonial Governments.

(c) Miscellaneous.

(40) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry, and payment for work done in a jail except at a jail press the receipts of which are creditable to XXIII.—Stationery and Printing.

Only actual receipts from the public in cash, or receipts by transfer debit to some department not classified under "Law and Justice" "Jails" may be credited under "Jail Manufactures;" and similarly only cash outlay may be credited. The same rule applies to Receipts and Charges under Stationery and Printing in the case of jail presses.

It is not permissible to show any thing as receipts under these heads, which is brought in by debit to "Jails" or "Stationery." But if supplies are made by the manufacturing department of the Jail for consumption in them, either the raw material received and paid for should be charged as supplies or, if it has been charged for under "Manufactures," it should be transferred from that head to the sub-head "Supplies."

The instructions do not prevent transfers by debit and credit being made in the administrative accounts of the jails.

MAJOR HEADS.	MINOR HEADS.
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D.—Receipts by Civil Departments—*contd.*

XVII.—POLICE	Police supplied to railways. (41) Police supplied to municipal, cantonment, and town funds. (42) Police supplied to public departments, private companies and persons. Presidency Police. Recoveries on account of village police. (43) Cash receipts under the Arms Act. (44) Fees, fines, and forfeitures. (45) Superannuation receipts. (46) Miscellaneous. (47)
XVIII.—PORTS AND PILOTAGE	Sale proceeds of vessels and stores. Freight, passage, and tonnage. Registration and other fees. (48) Pilotage receipts. (49) Miscellaneous. (50)

(41) See note 117.

(42) Includes contributions on account of clothing, and any other recoveries on account of police supplied to Municipalities, etc., which are not taken by deduction from charges.

(43) Includes village gongas in Burma.

(44) For cash receipts realised by the Police Department.

(45) Includes infanticide receipts, cattle pound receipts, steam-boiler inspection receipts, receipts on account of public conveyances under the Public Conveyance Act, and fees for licences for storing petroleum and any other fees levied for services controlled by the Inspector-General of Police.

(46) Includes contributions for pensionary and absentee charges of police guards recovered from individuals and corporate bodies.

(47) Includes any recoveries not taken by deduction from the charges, such as recoveries for clothing and recoveries from special police for supplies, such as provisions supplied to Chittagong Frontier Police.

NOTE.—Recoveries from policemen on account of lost clothing may be adjusted by deduction from the charge for clothing.

(48) Fees realised at the Shipping Office.

Examination fees.

Towage fees.

Port fees.

Port receipts.

(This head is for receipts at Mutlah, False Point, and other places where there is not a Port Panni.)

(49) Pilotage receipts.

Lead money for volunteers.

(50) Deductions for mess money.

Coast light dues.

Fees on survey certificates granted to steam passenger vessels.

(The salaries of the surveyors are paid by the Accountant General, Bombay.)

Contributions to Life Boat establishments.

Other items.

NOTE.—Percentage on Little Busses' light dues goes to Customs

MAJOR HEADS.	MINOR HEADS.
D.—Receipts by Civil Departments—<i>concl'd.</i>	
XIX.—EDUCATION	Fees, Government Colleges, General. Fees, Government Colleges, Professional. Fees, Schools, General. } Include receipts at Board- Fees, Schools, Special. } ing Schools. Contributions. (51) Income from endowments. (52) Miscellaneous. (53)
XX.—MEDICAL	Medical School and College fees. (54) Hospital receipts. (55) Lunatic Asylum receipts. (56) Medicines sold by Civil Surgeons. Income from endowments. (52) Contributions. Miscellaneous. (57)
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.	<i>Agriculture—</i> Botanical and other public garden receipts. Veterinary and Stallion receipts. Cinchona plantations. Agricultural receipts including receipts on account of experimental cultivation. (59) Receipts on account of public exhibitions and fairs. <i>Labour and Emigration—</i> Emigration fees. Inland Labour Transport fees. <i>Scientific—</i> Bacteriology. (53) <i>Miscellaneous—</i> Examination fees. (60) Sale of stores and materials (India). Miscellaneous. (60a)

(51) These are contributions from Native States, municipalities, and private persons.

(52) The capital value of the endowments should not appear in the accounts.

(The interest realized on Government securities belonging to endowments of an Educational or Medical Institution should be shown under XII.—Interest, and income from other sources, such as rent of land, etc., should be taken to this head.)

(53) Includes the sub-heads "Sale-proceeds of books," "Examination Fees," "Work-shop Receipts" and "Miscellaneous."

(54) The fees from schools and colleges should be shown under separate detailed heads.

(55) Includes receipts from paying patients and Lock-Hospital receipts.

(56) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

(57) Includes fees for chemical analysis.

(58) Receipts on account of the sale of the anti-rinder pest serum issued from the Imperial Bacteriological Laboratory, Muktovar, are adjusted under this head solely on the 'India' books.

(59) The different experiments may be represented by detailed heads:—Cotton, Silk, Ten, Cotton-gin, etc.

(60) For fees in Examinations other than those coming under the heads of Law and Justice and Education.

(60a) Includes birth, death and marriage registration fees under Act VI of 1886 and Malabar marriage registration fees under Act IV of 1896.

MAJOR HEADS.	MINOR HEADS.
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E.—Miscellaneous.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RE- TIRED AND COMPAS- SIONATE ALLOWANCES.	Subscriptions to the Military Fund. Subscriptions to the Military Orphan Fund. Subscriptions to the Medical Retiring Fund. Subscriptions under the Indian Civil Service Family Pension Regulations. Subscriptions to the Bengal Civil Fund. (61) Subscriptions to the Madras Civil Fund. Subscriptions to the Bombay Civil Fund. Family subscriptions of native members of the Indian Civil Service. Contributions for pension and gratuities. (62) Recoveries on account of capitalized Marine pensions. Deductions for Marine Pension Fund. Miscellaneous.
XXIII.—STATIONERY PRINTING.	AND Stationery receipts. (63) Sale of Gazettes and other publications. Other press receipts.
XXIV.—EXCHANGE ON TRANS- ACTIONS WITH LONDON.	On capital transactions of Railway Companies in India. (64) On Revenue Stores of Railway Companies in India. (64) On Advances in England on Capital Accounts to Railway Companies working State Railways in India. (64) On transactions with His Majesty's Imperial Government. (a) Foreign Money Orders. (b) Other transactions. On other Remittance transactions. (1) Military Department. (65) (2) Public Works Department. (3) Other transactions.

(61) To be divided into two detailed heads, "Ordinary" and "Additional."

(62) Refund of gratuity (Art. 511, Civil Service Regulations).

Contributions of officers lent to Foreign Service of the first and second kinds. (Though the officers lent be Military Officers in Civil employ, their contributions will still be carried to this head.)

Contributions of persons employed by the Court of Wards.

Annuity deductions of covenanted civilians lent to Native States, etc., for short terms.

Ordinary establishments pertaining to Foreign Service of the third kind should be charged direct to the General Revenues as a separate section or branch of the establishment to which it is attached and the recovery (including the actual cost as well as the contribution for pension) should be treated as a Departmental receipt if it cannot conveniently be taken by deduction.

Contributions for pensions of Indian Native Soldiers lent for Imperial Service are credited to the Head "Army."

(63) Sale-proceeds of stationery.

Sale-proceeds of stationery boxes, etc. (This head is intended for the proceeds of stationery boxes sold by the Controller or Superintendent of Stationery. The sale-proceeds of boxes in which Stationery is supplied from Central Stores should be credited to the head of account corresponding to the Department which sells the boxes and to XXV.—Miscellaneous when the sales are effected by departments for which there are no answering heads on the receipt side of the account.)

(64) The transactions of each Company to be shown separately.

(65) To be divided into two detailed heads:—
"Military Remittances" and "Other Transactions."

MAJOR HEADS.	MINOR HEADS.
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E.—Miscellaneous—*contd.*

XXV.—MISCELLANEOUS .

Gain by Exchange. (66)
 Premium on bills. (67)
 Unclaimed deposits. (68)
 Treasure trove.
 Unclaimed bills of exchange of more than three years' standing. (69)
 Lapsed military cheques.
 Sale-proceeds of Durbar presents. (70)
 Sale of old stores and materials.
 Sales of land and houses, etc.
 Fees for Government audit. (71)
 Contributions. (72)
 Rents.
 Rates and Taxes.
 Miscellaneous fees, fines, and forfeitures. (74)
 Percentages chargeable on European stores for Provincial and Local Funds, Construction of Railways and Irrigation Works, Native States, etc. (75)
 Extraordinary items.
 Pearl Fishery Receipts (Madras).
 Receipts on account of lapsed Waaka pensions payable in lieu of interest on the Oudh Loans.

(66) On local transactions not affecting the London Account.

(67) Includes premium on land revenue of one district paid in another, and payment by a branch bank for permission to take over a surplus which otherwise would be removed by bills or specie remittance.

(68) Value of unclaimed deposit must be credited net after deduction of the refunds made during the year (see also note 166). Value of unclaimed currency notes should be similarly credited under a separate detailed head under the minor head.

(69) Lapsed transfer receipts, Civil Department.

Ditto ditto, Military Department.

(70) Receipts of special missions, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, separate detailed heads will suffice.

(71) Includes fees from Courts of Wards for audit of their accounts, commission on purchase on sale, etc., of Government Securities, and on Savings Bank Investments.

(72) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose or which are made towards expenditure charged to a major head for which there is no corresponding receipt head, e. g., recoveries towards the cost of Controlling and Account Offices.

(74) Marriage and burial fees.

Fees for registry passports.

Other items (naturalisation fees, fees for stamping weights and measures, etc., certificate fees, Bombay, fees for registering copyright and inspecting and copying declarations).

(75) Includes two detailed heads, viz.:—

(1) One per cent. chargeable on stores for Railways and Irrigation Works for Provincial and Local Funds and Native States, etc.

(2) Two per cent. for Agency and departmental charges on stores supplied to Provincial and Local Funds, Native States, etc.

MAJOR HEADS.	MINOR HEADS.
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E.—Miscellaneous—*concl'd.*

XXV.—MISCELLANEOUS— <i>cont'd.</i>	Percentage on capital cost of furniture supplied to High Officers. Value of old currency notes assumed to be no longer in circulation. Miscellaneous. (76)
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H.—Railways.

XXVI.—STATE RAILWAYS	Gross receipts. <i>Deduct—</i> Working Expenses. Surplus profits (and net earnings) paid to Companies and Native States.
XXVII.—GUARANTEED COMPANIES.	Net traffic receipts. (77)
XXVIII.—SUBSIDIZED COMPANIES.	Repayments of advances of interest.

I.—Irrigation.

XXIX.—MAJOR WORKS	Direct receipts. Portion of Land Revenue due to Irrigation. (77)
XXX.—MINOR WORKS AND NAVIGATION.	In charge of Public Works Officers. In charge of Civil Officers. (78).

(76) Cash recoveries of service payments in previous years.
(When the charges have been against departments not having an answering receipt head.)
Recoveries on account of law charges other than those in pauper suits.
(When the charges have been against departments not having an answering receipt head.)

Fines and forfeitures in Revenue Courts. (In Bengal and Assam.)
Sale of personal property of rebels.
Toll fees on the Khyber road.
Tax on Potash (India).
Other items. See instructions in Note 165.

Profits on note circulation go to "Interest," commission on Little Besses' light dues to "Customs.")

(77) Intended only for the Finance and Revenue Accounts.

(78) From this head should be deducted all refunds of collections during the year of account.
Refunds of collections of previous years should be charged to "43.—MINOR WORKS AND NAVIGATION."

MAJOR HEADS.	MINOR HEADS.
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K.—Buildings and Roads.

XXXI.—CIVIL WORKS . . . In charge of Public Works officers. (79)
 . . . In charge of Civil Officers. (79)

L.—Military Receipts.

XXXII.—ARMY . . . Effective.
 . . . Non-effective.
 XXXIII.—MARINE . . .
 XXXIV.—MILITARY WORKS . . .

EXPENDITURE.

A.—Direct Demands on the Revenue.

1.—REFUNDS AND DRAWBACKS.	Revenue refunds : one Head for each major head under Principal Heads of Revenue.
2.—ASSIGNMENTS AND COMPENSATIONS.	Inamdars and other grantees. Pensions in lieu of Resumed lands. Malikana. (81) Miscellaneous Land Revenue Compensation. Opium Compensations. Salt Compensations. Excise Compensations. (80) Customs Compensations. Miscellaneous Compensations. Purchase of life pensions.
Charges in respect of collection, viz. :—	
3.—LAND REVENUE.	Charges of District Administration. (82)

(79) Includes—

Tolls.
 Ferry receipts.
 Rents.
 Sales of lands, houses, etc.
 Sales of produce.
 Sales of old materials.
 Fees on masonry graves.
 Arboriculture.
 Contributions.
 Fines.

Miscellaneous. (Recoveries of over-payment in past years, receipt from staging bungalows and encamping grounds, etc., and sale-proceeds of grass and fruit in cemeteries.)

(80) Compensation for the abolition of right in connection with Abkari Revenue should be taken under this head.

(81) Allowances to excluded proprietors.

(82) The following should be separate sub-heads :—

(a) General Establishments (meaning the charges not coming under any other sub-head which are divided in moieties (in Madras four-fifths and one-fifth) between this head and Law and Justice. The charges will be stated at their full amount and then the transferred portion deducted).

(b) Sub-Divisional Establishments (including Tehsildars, Sub-Deputy Collectors and their Establishments). If their contingencies are also separately brought to book then they should be under this separate sub-head ; but if they are not separately posted but lumped with those of the district generally, then it is not worth while separating them.

MAJOR HEADS.	MINOR HEADS.
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A.—Direct Demands on the Revenue—*contd.*3.—LAND REVENUE—*contd.*

Management of Government estates. (83)
 Charges on account of land revenue collections. (84)
 Charges on account of fishery collections.
 Survey and Settlement. (85)
 Land Records. (86)
 Charges on account of encumbered estates.
 Inam Commissioner (Madras).
 Allowances to District and Village Officers.

- (c) Partition Establishment.
 (d) Process-serving Establishment.
 (e) Record-room (or copy-making) Establishment.
 (f) Wards' Estate Establishment.
 (And any others against which special receipts are received.)
 (g) Kanangoe Establishments (including Patwaris and Revenue Inspectors in Central Provinces, Bombay, and Madras) show supervising Kanangoes separately.
 (Charges for acquiring old and Foreign coins under the Indian Treasure Trove Act should be dealt with as contingent charges of the Treasury.)
 (81) Government Estates are estates of which the rental temporarily or permanently belongs to Government. There should be three sub-heads—
 (a) Collection of Revenue.
 (b) Outlay on Improvement.
 (c) Cost of Settlement.

Where Commission is paid on the collection of rents of Government estates, it should be charged to (a) under this head, and not to charges on account of Land Revenue Collections.

The survey and settlement of a permanent estate, if done as an isolated business, and not a part of a general arrangement, for survey and settlement should be charged to (c) under this head.

- (84) Commission on Land Revenue Collections.

Ditto on Land Capitation Tax.

Ditto on House Tax.

Percentage allowed as remuneration to village officers (Bombay).

- (85) The sub-heads are—

(a) Controlling office.

(b) Other head-quarter Establishments.

(c) Survey and settlement parties (meaning officers of the Revenue Department.)

(d) Professional survey parties. (If these are parties of the survey of India, their charges must not be directly brought to account, but through the Comptroller, India Treasuries, except the charges of the parties employed on the Bihar Cadastral Survey, which are adjusted by the Accountant-General, Bihar and Orissa.

(e) Cost of Cadastral maps.

(f) Extra departmental mapping.

(86) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads "Superintendence" and "District charges." All Patwari and Kanangoe charges should be shown under the latter head (except in Bengal).

MAJOR HEADS.	MINOR HEADS.
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A.—Direct Demands on the Revenue—*contd.*

4.—OPIUM	Superintendence. Ghazipur Opium factory. Patna Opium factory (including Saw Mills). District staff. Payments to Cultivators. Opium Miscellaneous Charges in Calcutta. Other Opium Agencies and Establishments.
5.—SALT	Salaries, establishments, and contingencies. Salt purchase and freight. Preventive establishments. Charges for treaty provision of salt.
6.—STAMPS	Superintendence. (87) Charges for the sale of General Stamps. (87 A). Charges on sale of Court-fee Stamps. (87 A). Discount on plain paper. Stamp and plain paper supplied from central Stores. Purchase of plain paper to be used with court-fee stamps.
7.—EXCISE	Superintendence. Presidency Establishment. District Executive Establishment. (88) Distilleries. Loss by dryage and wastage of opium. Portion of the combined Salt and Excise Establishments. (88A)
8.—PROVINCIAL RATE	Collection of rates and cesses.

(87) The following sub-heads should be distinct—

(a) Presidency Executive Establishment.

(b) District Establishment.

Contingencies of collector's offices properly debitable to head '6.—Stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone.

(67A) Includes commission, discount, and the salaries of official vendors entertained for the sale of stamps.

(88) Includes Inspection and Prevention.

(88A) The charges of the combined establishment in Madras are adjusted in the following manner, viz.,—

(1) the charges under "Salt purchase and freight" (Imperial) and "Excise License Works" (Provincial) are debited to 5.—Salt.

(2) the remainder is distributed between Salt and Excise in the proportion of $\frac{1}{2}$ to Salt and $\frac{1}{2}$ to Excise.

This classification has effect from the 1st April 1910.

MAJOR HEADS.	MINOR HEADS.
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A.—Direct Demands on the Revenue—*conold.*

9.—CUSTOMS	See Customs, salaries, establishment, and contingencies. (89) Land Customs, salaries, establishment, and contingencies. Miscellaneous.
10.—ASSESSED TAXES	Collection of Income Tax. Collection of Licence Tax (Pandhari).
11.—FOREST (Civil Department.)	General Direction. A. Conservancy and works. (90) B. Establishments. C. Khedda charges (Burma).
12.—REGISTRATION	Superintendence. District charges.

B.—Interest.

13.—INTEREST ON ORDINARY DEBT.	At $4\frac{1}{2}$ per cent— Interest on $4\frac{1}{2}$ per cent. Loan for Indore State Railway. At 4 per cent.— Interest on 4 per cent. Loan of Maharajah Scindia, for State Railway. Interest on 4 per cent. Gwalior Loan of 1887. Interest on 4 per cent. Rampur Loan.
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(89) The charges of each principal port should be stated under a separate sub-head.

(90) When there are more than one circle, each circle should be a separate sub-head.

The detailed heads are—

(A) Conservancy and works—

Timber and other produce removed from the forests by Government agency.

Timber and other produce removed from the forests by consumers or purchasers.

Confiscated drift and waif wood.

Revenue from forests not managed by Government.

Rent of leased forests and payments to shareholders in forests managed by Government.

Live and dead stock

Communications and buildings.

Demarcation, improvement, and extension of forests.

Miscellaneous.

(B) Establishments—

Salaries.

Establishments.

Allowances.

Contingencies.

MAJOR HEADS.	MINOR HEADS.
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B.—Interest—*contd.*13.—INTEREST ON ORDINARY DEBT—*contd.* At 3½ per cent.—

Interest on 3½ per cent. Loan of 1842-43.

" " Loan of 1854-55.

" " Loan of 1865.

" " Loan of 1879.

" " Loan of 1900-01.

At 3 per cent.—

Interest on 3 per cent. Loan of 1896-97.

Other Items—

Interest on Provincial Debenture Loans. (91)

Interest on expired Loans. (92)

Interest on Provincial Advance and Loan Accounts.

Interest on Government of India Stock Notes.

Interest on Temporary Loans. (93)

Discount on Loans.

- (91) *Nagpur-Raipur Railway Debenture Loan* (Central Provinces).
Ghatipur-Dildarnagar Railway Debenture Loan (United Provinces of Agra and Oudh).
Cawnpore-Furukhatad Railway Debenture Loan (United Provinces of Agra and Oudh).
Mathura-Hathras Light Railway Debenture Loan (United Provinces of Agra and Oudh).
Cawnpore-Achneyra Railway Debenture Loan (United Provinces of Agra and Oudh).
Cawnpore-Achneyra Section of B. M. Railway (United Provinces of Agra and Oudh).

(92) This head is for arrear interest on account of the following expired Loans :—

- 5½ per cent. Loan of 1839-60.
 4 " " 1824-25.
 4 " " 1828-29.
 Reduced 4 per cent. Loan of 1881.
 4 per cent. Transfer Loan of 22nd April 1854.
 4½ " Loan of 1870.
 4½ " " 1878.
 4½ " " 1879.
 Transfer Loan of 1879, 7½, sterling per cent, portion.
 Interest on 4 per cent. Loan of 1852-38.
 " " " 1835-38.
 " " " 1842-43.
 " " " 1854-55.
 4 per cent. Transfer (Consolidated) Loan of 1st May 1863.
 4 " (Reduced) Loan of 1879.
 4 " Promissory Notes for Mysore Family.
 " on East Indian Railway committed Stock.
 3½ per cent. Loan of 1853-54.
 " " " 1893-94.

(93) Temporary detailed heads should be opened as occasion requires.

MAJOR HEADS.	MINOR HEADS.
B.—Interest—<i>contd.</i>	
14.—INTEREST ON OTHER OBLIGATIONS.	<p><i>Special Loans—</i> Interest on Loans from the late King of Oudh. Interest on Loans from Rajah Kalisunker Ghosal. Interest on Book Debt Loan on account of Madho Rao. Interest on Educational Funds. Interest on Charitable Funds. Interest on other Loans. (94)</p> <p><i>Treasury Notes of Service and other Funds—</i> Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits. Interest on Treasury Notes on account of the Bhousla and other Nagpore Temples. Interest at 4 per cent. on Madras non-transferable Treasury Notes.</p> <p><i>Deposits of Service Funds bearing interest.—(95)</i> Interest on Uncovenanted Service Family Pension Fund. Interest on Bengal and Madras Service Family Pension Fund. Interest on Madras Military Assistant Surgeons' Fund.</p> <p><i>Savings Bank Deposits.—(95)</i> Interest on Presidency Savings Bank Deposits. Interest on Post Office Savings Bank Deposits. Interest on deposits in State Railway Provident Institutions. Interest on Financial Department Provident Fund. Interest on Civil Engineers' Provident Fund. Interest on Forest Officers' Provident Fund. Interest on Police Officers' Provident Fund. Interest on Civil Veterinary Department Provident Fund. Interest on Opium Department Provident Fund. Interest on Northern India Salt Revenue Department Provident Fund. Interest on Electrical Inspectors' Provident Fund. Interest on Postal Insurance and Life Annuity Fund. Interest on Cemetery Endowment Fund. Interest on other miscellaneous Provident Funds. Interest on General Provident Fund.</p>

(94) Detailed heads should be provided for—

Interest on 8 per cent. perpetual Loan (Madras).

Interest on 6

Interest on Kollah Singana Chetty's Choultrie endowment (Madras).

Interest on deposits of the Monegar Choultrie (Madras).

Interest on charitable endowments of Native Chiefs (United Provinces of Agra and Oudh).

(95) Interest on Savings Bank Deposits and special Savings Bank Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt."

MAJOR HEADS.	MINOR HEADS.
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B.—Interest—concl'd.

14.—INTEREST ON OTHER OBLIGATIONS— <i>cont'd.</i>	<i>Special Savings Bank Accounts. (95) (96)</i> Interest on General Family Pension Fund. Interest on Hindu Family Annuity Fund. Interest on Bengal Christian Family Pension Fund. Interest on Bombay Uncovenanted Service Fund, Life Assurance Branch. Interest on Miscellaneous Accounts. (97) Refunds.
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C.—Post Office, Telegraph, and Mint.

15.—POST OFFICE	Direction. Office of Account and Audit. Presidency and District Offices. Conveyance of mails. Discount on sale of postage stamps. District Post charges. Stationery and Printing. Post Office Miscellaneous. Subsidies. Refunds.
16.—TELEGRAPH Telegraph Accounts.	Indian Telegraphs— Capital Account. Revenue Account. Indo-European Telegraph—Persian Gulf section— Capital Account. Revenue Account. Indo-European Telegraph—Persian section— Capital Account. Revenue Account. Indo-European Telegraph in other departments.
17.—MINT	Mint and Assay Master's establishment and contingencies. (98) Loss on coinage. (99)

(96) These are funds under private management which are permitted to deposit cash with Government at Savings Bank rates of interest.

(97) The following will be taken under this head. On Railway Funds—On Departmental Fine and Guarantee Funds—On Debit Bank Balances—On Revenue Refunded—On Compensation paid for Land—On Law charges—On other Accounts.

(98) Divided into—

Direction and establishment.

Operative establishment.

Assay establishment.

Miscellaneous.

(99) Coin taken over at par at the Mints for recoinage should be first credited in the cash account. It should, however, be immediately passed on to the Bullion Department being credited there at its Bullion value, viz., Rs. 1 per tola. The difference should be charged in the cash account as loss of weight on recoinage of old coin.

MAJOR HEADS.	MINOR HEADS.
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C.—Post Office, Telegraph, and Mint—*contd.*

17.—MINT—*contd.*

Loss of copper coinage.
Purchase of local stores.

D.—Salaries and Expenses of Civil Departments.

- 18.—GENERAL ADMINISTRATION . Salaries of the Governor General, Governors, Lieutenant-Governors, and Chief Commissioners.
Staff and household of the Governor General, Governors, Lieutenant-Governors, and Chief Commissioners.
(99A)
Expenditure from contract allowance. (100)
Durbar Fund. (101)
Tour expenses. (102)
Executive Council.
Legislative Council.
Civil Secretariat. (103)
Military Secretariat.
Public Works Secretariat.
Commissioner in Sindh.
Board of Revenue, Financial Commissioner, and establishments.
Financial Commissioner's Settlement Secretariat.
Commissioners. (104)
Civil Offices of Account and Audit.
Public Works Office of Account and Audit.

(99A) Includes all expenditure on Governor's and Lieutenant-Governor's sulkon carriages.

(100) This head is meant for all charges inclusive of tour and hill journey allowances and expenses of staff which are met from the contract allowance granted to the head of the administration.

(101) For the pay of the office establishment of the Private Secretary, Native Doctor and dispensary servants and others; pension to retired clerks and servants; cost of lighting, clothing and miscellaneous expenses of the Governor General's household; extra pay to band and batta to servants, office rent, etc., while absent from Calcutta on tour; menagerie and other expenses at Barrackpore Park, etc.

(102) The General head "Tour expenses" is meant for charges of the head of the administration only, and (a separate sub-head) the expenses and allowances of the officers accompanying him on a tour, not being a journey to or from a hill station.

Where any portion of these expenses are provided for by contract allotments, the amounts met out of the contract allowance should be shown under the minor head "Expenditure from contract allowance." See also note (99B).

The travelling, deputation, and other allowances of establishments accompanying the Government to hill station should be shown under a separate detailed head "Hill Journey Allowances" under "Allowances", and all other charges connected therewith such as cost of moving records, etc., under the detailed head "Hill Journey Charges" under "Contingencies" of the department performing the journey. See also note (99B).

Official postage should not be charged to tour expenses.

Charges for wear and tear of tents supplied by the Quarter Master General for the tour of the Governor General should be taken under the detailed head "Purchase and Repairs of tents and camp furniture." Keep of elephants, including those of the Supply and Transport Corps employed on a Chief Commissioner's tour, should be charged to the detailed head "Other Carriage Charges."

(When elephants are lent to a Civil Department, a last ration certificate from the station supply officer should be sent in support of the first charge made in the Civil Department on account of their food.)

(103) The charges of different Departments of a Secretariat should, if possible, be shown separately. Translators' Department should be an additional sub-head.

(104) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under "Law and Justice," Civil and Sessions Judges.

MAJOR HEADS.	MINOR HEADS.
<p align="center">D.—Salaries and Expenses of Civil Departments—<i>contd.</i></p>	
18.—GENERAL ADMINISTRATION— <i>contd.</i>	<p>Currency Department.</p> <p>Reserve Treasury.</p> <p>Allowance to Presidency Banks.</p> <p>General Establishment of Local Funds.</p> <p>Inspector General of Stamps, Registration, and Excise, etc. (104 A)</p> <p>Director of Land Records and Agriculture.</p>
19A.—LAW AND JUSTICE—COURTS OF LAW. (105)	<p>High Court and Chief Court (Punjab and Lower Burma) (106)</p> <p>Law Officers. (107)</p>

(104A) Where such an officer exists in any province, the pay and allowances of the Inspector-General and the cost of any combined establishment are taken to this head, but where separate establishments are employed on the different services they are shown under the respective Major heads.

(105) See note under the corresponding major head of receipt.

(106) The sub-heads are—

Judges.
 Registrar, Original Side (including the regular establishment and that employed in attending the benches. Copying establishment to be separately shown).
 Commissioner for taking Accounts and Taxing Master.
 Clerk of Insolvency.
 Clerk of the Crown.
 Official Assignee.
 Official Receiver.
 Sheriff.
 Translators (Original Side).
 Registrar, Appellate Side (as above).
 Translators (Appellate Side).
 Copyist establishment (Bengal).
 Reporter.

These sub-heads are for the distribution of salaries and establishment only. Contingent charges should be separately stated when they can be so ascertained.

(107) The sub-heads are—

- (i) English Law Officers (i.e., Advocate General, Standing Counsel, Solicitor to Government).
- (ii) Legal Remembrancer and High Court Pleaders.
- (iii) Mufussil establishment.

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector; but so far as they consist of pleaders' fees, they should go under this head.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to court-fees realized in cash).

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against the detailed head "Law Charges" under contingencies of Law Officers, and not against the Department employing the pleaders.

(Advances for Civil suits should be finally charged off against the Department receiving them.)

MAJOR HEADS.	MINOR HEADS.
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D.—Salaries and Expenses of Civil Departments—*contd.*

19A.—LAW AND JUSTICE— COURTS OF LAW— <i>contd.</i>	Administrator General
	Coroner's Court. Presidency Magistrate's Court. Judicial Commissioner. Civil and Sessions Court. (108) Courts of Small Causes. (109) Criminal Courts. (110) Pleadship examination charges. Refunds.

(108) The following should be sub-heads:—

- (a) District and Sessions Judges. (It is the Divisional Judges who, in the Punjab, come under this head.)
- (b) District Judges (Punjab only).
City Civil Court (Madras).
- (c) Subordinate Judges.
- (d) Munsiffs. (Includes purely Civil Tehsildars in Central Provinces.)
- (e) Deccan Agricultural Relief Courts.
If the contingent charges are not at present separately posted, then the division of sub-heads may be confined to the salaries and establishment, the contingencies being all taken together.
- (f) Process-serving establishment.
- (g) Record-room and copyist establishment (if separately organized).

Reasonable expenses may be allowed by a Judge to a Government servant giving evidence in a criminal case, and will be charged against the detailed head "Diets allowances to witnesses" under Civil and Sessions Courts, not against the Department to which the witness belongs.

(109) Presidency Court to be shown as a separate sub-head.

The Small Cause establishment of a Subordinate Judge exercising Small Cause powers to be shown, not here, but on a separate detailed head under Subordinate Judges.

(110) Follow division of Collectors' establishment as far as there prescribed.

MAJOR HEADS.	MINOR HEADS.
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D.—Salaries and Expenses of Civil Departments—*contd.*19B.—LAW AND JUSTICE—Jails. (111)
JAILS.

(111) The sub-heads and detailed heads are as follows :—

Sub-heads Nos. 1 to 10 are prescribed for the Jail administrative returns. Sub-head No. 11 will not appear in those returns.

1. *Establishment* to be sub-divided again into the following detailed heads :—

(a) Superintendent, (b) Jailors and Deputy and Assistant Jailors, (c) Clerical, Educational and Mechanical Establishment, (d) Warder Establishment, (e) Menial and other establishments, and (f) Medical Establishment.

2. *Dietary charges* to include (a) Rations, (b) Miscellaneous dietary charges, (c) Garden and Agricultural expenses, (d) Proportionate share of dairy expenses.

3. *Hospital charges* to include (a) Sick diet and extras for patients, (b) Cost of extra or special diet, etc., for prisoners who are in weak health but not in hospital, (c) Medicines and Hospital equipment, and (d) Proportionate share of dairy expenses.

4. *Clothing and bedding of prisoners.*

5. *Sanitation charges* to include (a) Conservancy, washing, and purifying, (b) Charges for water-supply, and (c) Extraordinary charges.

6. *Charges for moving prisoners* to include (a) Transfer charges and road subsistence of convicts, and (b) Transportation charges.

7. *Miscellaneous services and supplies* to include (a) Lighting (b) Disciplinary charges, (c) Uniform and equipment of warders, (d) Rewards for recapture and service, (e) Execution charges, and (f) Other miscellaneous services and supplies.

8. *Travelling Allowances.*

9. *Contingent charges* with the following detailed heads.

(a) Rents, Rates and Taxes, (b) Service postages (c) Telegraph and Telephone charges, (d) Current office expenses, (e) Office furniture, and (f) Registers and Stationery.

10. *Extraordinary charges for Live Stock and Tools and Plant* to include the following :—

(a) Conservancy and Water-supply Dead Stock, (b) Dietary Dead Stock, (c) Hospital Dead Stock, (d) Garden and agricultural plant, (e) Lighting Dead Stock, (f) Disciplinary Stock, (g) Arms and Accoutrements, (h) Dairy Live Stock and Plant, (i) Draught Cattle, and (j) Other Miscellaneous Dead Stock.

11. *Charges for Police Custody* ; to appear under " Lock-ups " only, and to exhibit all charges for dieting prisoners in lock-ups, hajats or havalats, or in custody in Magistrate's Camps and those for conveyance of under-trial prisoners.

The sub-heads numbered 1 to 10 should be adopted in all provinces, and if it is found more convenient, a separate sub-head may also be opened for dairy expenses which are in the administrative accounts split up between dietary charges and hospital charges ; as those charges are to be divided in a fixed proportion between the two sub-heads mentioned, there will be no difficulty in effecting an agreement between the administrative and finance accounts even though they be shown under a separate sub-head in the latter, while it may be found most convenient to show the actual charges as incurred under a single head, and to split up only the annual total in the fixed proportion.

The detailed heads under sub-heads 2 to 10 may be amalgamated at the discretion of the Account Officer, provided that (with the exception mentioned above) there be no cross sub-division and that each detailed head adopted includes the whole of the charges falling under the several administrative detailed heads combined under it.

Under (2) to (11), a distinction should be made between Presidency Jails, Central Jails, District Jails, Lock-ups, Convict Camps, and Reformatory settlements, if any. Under Supplies and Services, the number of prisoners estimated for should be stated. Reformatory Schools should appear under 22—Education. The head, Convict Camps, is only intended for quasi-permanent camps, e.g., where a large body of prisoners is employed at a distance from a Central Jail on some irrigation work, the charges for a temporary camp during a sickly season should not be taken to it.

MAJOR HEADS.	MINOR HEADS.
19B.—LAW AND JUSTICE— JAILS— <i>contd.</i>	Jail Manufactures. (112) Convict charges at Port Blair and Nicobars. Convict charges in the Straits Settlements. Refunds.
20.—POLICE	Presidency Police. (113) Superintendence. District Executive Force. (114) Municipal and Cantonment Police. (115) Village Police. Special Police. (116)

D.—Salaries and Expenses of Civil Departments—*contd.*

(112) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink, and other supplies and expense of maintenance), which are debitable to the grant for Stationery and Printing.

(113) The sub-heads are—

Superintendence (these charges should not be mixed up with Provincial Police).
Municipal Police (in Calcutta, the entry is a lump sum, being the contribution paid in Bombay, the charge must be stated in the usual detail and the Municipal contribution deducted).
River, Harbour, or Marine Police.
Salt Police.
Dockyard Police.
Guards for Public buildings, etc. (paid by Government).
Special Police (charged for two parties concerned).
Hospital charges (see under Jails).

(114) The sub-heads should be—

DISTRICT POLICE—Salaries.
Police Force.
Mounted Police.
Clerical Establishment.
Allowances.
Hospital charges (see under Jails).
Supplies and Services.
Contingencies.

OTHER POLICE—Such of the above heads as may be applicable.

Against "Police Force" each grade should be shown separately in the estimates, though in the accounts it will be sufficient to show separately only each class or designation.

The "Clerical Establishment" should include only clerks, etc., who are not regularly enlisted members of the Force; all enlisted members should be shown against "Police Force".

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose as Salt or Excise Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid for by Government. The charges for each class should be distinguished.

Cost of escorts (i. e. their way charges, not their allowances) should be a sub-head under Supplies and Services.

(115) This head is intended for the Municipal or Cantonment Police, if they form a *separate* part of the Force and if the Municipality or Cantonment repays the Government wholly or partly.

(116) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police are properly here shown. So also the Punjab Border Police, and Mawasi and Bheel and Camel Levies in Bombay. Police quartered on, or retained for, particular villages or persons or public works are not "Special Police" for the purpose of this minor head, but should be shown, as above stated, under Presidency or District Police.

MAJOR HEADS.	MINOR HEADS.
D.—Salaries and Expenses of Civil Departments—<i>contd.</i>	
20.—POLICE— <i>contd.</i>	Railway Police. (117) Criminal Investigation Department. Cattle pounds. (118) Miscellaneous. Refunds.
21.—PORTS AND PILOTAGE.	1. Miscellaneous shore establishments. 2. Salaries and allowances of officers and men afloat. (119) 3. Victualling of officers and men afloat. (119) 4. Purchase of Marine Stores and Coal for the building, repairs, and outfit of ships and vessels. (119) (120)

(117) Railway Police.—A sub-head for each Railway.

Charges for watch and ward on State Railways managed by Government should be treated as charges of the railway and not debited to Police. On such Railways the cost of Police guards supplied by the Police Department, at the request of the Railway Authorities, for the performance of duties which might be arranged for by the Railway Authorities, and are not part of the ordinary functions of the Police, should also be charged to the Railway.

In the case of Guaranteed Railways and State Railways managed by Companies under contract, the term "Police," the cost of which is shared jointly by the Company and the Government, refers to the entire force including supervision, whether kept for the maintenance of law and order or for the following duties of watch and ward:—

- (1) Watching of passenger trains at stations.
- (2) Watch and ward of—
 - (a) Goods sheds.
 - (b) Goods trains at stations.
 - (c) Brake and Luggage vans.
 - (d) Railway offices and buildings (but not including Railway cemeteries).

(3) Reporting to Railway authorities all breaches of the Company's bye-laws.

Government is not chargeable with any portion of the cost of the force employed for any other watch and ward duties, such for instance as the watching of fuel delivered within the Railway boundary and escorting of pay clerks.

Some of these Railways have to pay $\frac{1}{3}$ of the cost, and in these cases there is diversity of practice. Sometimes (a) the Railway pays the whole and recovers from Government, sometimes, (b) Government pays the whole and recovers from the Railway, and sometimes (c) each pay their share direct.

In cases (a) and (c) let the heading express "three-tenths of the charge." In case (b) take first the "entire charge" and let the Railway Company's contribution come in by deduction so that each sub-head may always show the exact charge borne by Government. There is no objection of course to keeping the receipts on the revenue side and adjusting by deduction from expenditure at the end of the year.

All charges on account of rent of quarters or house allowance granted to Police staff entertained for the maintenance of law and order on State Railways open to traffic should with effect from 1st April 1895 be debited to the Civil Department.

The whole of the recoveries from Railway Companies including contributions for leave and pension and cost of stationery should be adjusted by deduction from the charges under this head.

Rewards granted to the Railway Police staff by the Police Department form part of the cost of the Railway Police, and as such follow the incidence of cost of the police. Rewards granted by the Railway Administration irrespective of the departmental rewards are charged to the Railway.

(118) Includes charges for contributions out of Pound receipts to Municipalities.

(119) These heads relate to vessels, and in them each ship should be shown separately, but if there are many and small ones a group may be made. The vessels should be described so as to indicate their use: "Pilot vessel," "Steam Tug," etc.

(120) May be divided into sub-heads:

- (a) Building, Repairs and outfit (material).
- (b) Ditto ditto (personnel).
- (c) Coal.

MAJOR HEADS.	MINOR HEADS.
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D.—Salaries and Expenses of Civil Departments—*contd.*

21.—PORTS AND PILOTAGE— <i>contd.</i>	5. Purchase and hire of ships and vessels. (119) (121) 6. Pilotage, and Pilot Establishments. (122) 7. Marine Establishments. (123) 8. Subsidies to steam-boat companies. (124) 9. Miscellaneous— Survey of Seaport towns (Burma). Other Miscellaneous charges. 10. State Yacht Establishment. (125) 11. Light-houses and light-ships. 12. Refunds.
22.—EDUCATION.	University. (126) Direction. Inspection. Government Colleges, General. (127) Government Colleges, Professional. (128) Government Schools, General. (129)

(121) There should be separate sub-heads for "Purchase" and "Hire."

(122) The charges should not include those of vessels which are provided for above.

(123) Includes—

Port Officer's Department.

Marine Court.

Shipping Master.

Charges for Survey of steam vessels.

(124) The particular line or service should be stated in the description of each charge.

(125) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for this special use.

(126) Under this head will be shown all expenditure incurred directly by Government on account of Universities, such as an annual fixed grant to a University.

(127) Includes Arts Colleges, English and Oriental, which should be distinguished.

(128) Includes—

Law Colleges.

Engineering or Science Colleges.

Colleges of Agriculture.

Training Colleges.

(129) Includes—

Secondary Schools for Boys and Girls (English and Vernacular). } Include Boarding
 Primary Schools for Boys and Girls. } Schools.

A lump sum paid to a Municipality or local body, towards their general expenditure on schools, should be classed as expenditure on schools (i.e., under "Government Schools," which in this sense, merely means "Public Schools") and not as "grants in-aid." Such payments are ordinarily the result of arrangements with local bodies about the distribution of charges, which do not affect the form of the management of the schools. The payments may be placed in a sub-head of "Payments in support of Municipal or Local Schools."

The Burma and Bombay grants are mostly of this kind.

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D.—Salaries and Expenses of Civil Departments—*contd.*

22.—EDUCATION— <i>contd.</i>	Government Schools, special. (130)
	Grants-in-aid. (131)
	Scholarships. (132)
	Miscellaneous. (133)
	Refunds.
23.—ECCLESIASTICAL	Ecclesiastical Establishments. (134)
	Cemetery Establishment.
	Miscellaneous ecclesiastical charges. (135)

(130) Includes—

Training Schools. Schools of Art. Law Schools. Engineering and Surveying Schools. Industrial Schools. Agricultural Schools. Reformatory Schools. Other Schools, such as Madrasahs.	}	Include Boarding Schools.
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(131) A grant-in-aid means a payment made in respect of a particular school under certain conditions as to efficiency. The head includes --

Grant-in-aid to local Colleges and Schools.	} Under each of these heads payments	
Payments by results.		} to Colleges, General and Professional and Secondary, Primary and Special Schools, should be shown separately.
Grants towards buildings.		
Grants for furniture and apparatus.		
Other grants.		

(132) In Arts Colleges.

In Professional Colleges.
In Secondary Schools.
In Primary Schools.
In Special Schools other than Training Schools.

(133) Includes—

Grants to Educational Syndicate (Burma).
Grants for the encouragement of literature.
Government Book Dept.
Registration of Books.
Printing of Books.
Examination charges.
Grants to the School Book Society.
Text Book Committee.
Miscellaneous.

NOTE. — Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given and need not be separately shown in the accounts.

(134) Includes—

- (1) Church of England.
(2) „ Scotland.
(3) „ Rome.
(4) Other Churches.

Under each of which should be sub-heads of "Salaries," "Establishment," "Allowances" and "Contingencies."

(135) Allowances for statistical returns and grants-in-aid towards the construction of churches should be classified under this head.

MAJOR HEADS.	MINOR HEADS.
D.—Salaries and Expenses of Civil Departments—<i>contd.</i>	
24.—MEDICAL	Medical Establishment. (136) Hospitals and Dispensaries. (137) Sanitation and Vaccination. (138) Grants for medical purposes. Medical School and College. (139) Lunatic Asylum. Special Hospitals. Chemical Examiner. (140) Refunds.
25.—POLITICAL	Political Agents. (141) Charges on North-West Frontier. Charges on Tibet Frontier. Charges for Diplomatic and Consular Services in Persia. (143A) Political Subsidies. Entertainment of Envoys and Chiefs. (141A) Durbar presents and allowances to Vakeels, etc. Refugees and State Prisoners. Special Political Expenditure. (142) Lighting and buoying of the Persian Gulf. (142A) Charges for organising Imperial Service Troops. Miscellaneous. (143)

(136) The sub-heads are: (1) Superintendence (*i.e.*, Surgeon-General or Inspector-General of Civil Hospitals, with his establishment and contingent charges); (2) District Medical Officer (including Assistants and Establishment); subordinate Medical Officers attached to districts, sub-divisions, or similar general duties and not drawing salary as part of a Hospital Staff should be here shown; (3) Reserved Medical Subordinates.

Note.—The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is, as Salaries if in charge, and as Hospital charges if only in Medical charge), Lunatic Asylums, and Medical Schools.

(137) Divide into four sub-heads: (1) Presidency Hospitals and Dispensaries. This includes Scaldah and Howrah in the case of Bengal. In setting forth the principal staff of Surgeons Major and Surgeons and House Surgeons give them in order of hospitals and name of the hospitals. (2) Mofussil Hospitals and Dispensaries. (3) Grants to Hospitals and Dispensaries. (4) Other charges.

(138) The Executive Staff must be separated from the Clerical. Where there is no separate Sanitary Commissioner, the salary will come under Medical Establishment—Superintendence. The pay, allowance, etc., of Sanitary Engineers to Local Governments should not be taken to this head, but to 45—Civil Works—In charge of Public Works Officers.

(139) Medical College and School. Two sub-heads: (1) Medical College; (2) Medical Schools. The first group of details under Medical College should show the Professional Staff. They should not come under Medical Establishment or under Hospitals and Dispensaries.

(140) Show the full salary of the Chemical Examiner under this head, and not as Professor of Chemistry.

(141) This is meant for regularly appointed officers and offices of the Political Department and not for casual charges. There should be a sub-head for every important Agency or Residency, *e.g.*, in Bombay one for Aden, one for Baroda, and so on, and the smaller ones might be grouped. Special establishments, if any, for Law and Justice or for Jails, or for Police, should be shown in their sub-head in separate details.

(141A) The travelling allowances paid to retired civil officials and non-officials when attending Durbars will be charged to this head.

(142) This is intended to provide for special and occasional charges which sometimes occur under this head, *e.g.*, the Rawalpindi Durbar. These should of course be named. Nothing should be taken to this head without special instructions from the Comptroller General.

(142A) The charges under this head represent moiety of the total charges which is debitable to Indian Revenues. The other moiety is met by the Imperial Exchequer and is passed on to England through the Remittance Account.

(143) The cost of the Toll Establishment at the Khyber Pass and charges incurred in connection with the visits of distinguished persons to India should be entered here under separate detailed heads. The travelling allowances of commissioned Indian Military Officers both on the active and on the retired lists and officers of the military Police and Militia when attending Durbars will also be charged to this head. (See exception (K) under article 824A.)

(143A) Sale-proceeds of slave dhows and the expenses incurred in connection with their crews and the slaves captured in them should be shown as miscellaneous receipts or charges of the Consulate or Agency.

MAJOR HEADS.	MINOR HEADS.
D.—Salaries and Expenses of Civil Departments—<i>contd.</i>	
26.—SCIENTIFIC AND OTHER <i>Scientific</i>— MINOR DEPARTMENTS.	<p>Survey of India. Botanical Survey. Geological Survey and Museums. Exploration of petroleum, coal, and minerals. Meteorological Department. Archaeological Department. Reporter of Economic Products (India). Central Museum. Provincial Museums. (141) Imperial Institute. Public Observatories. Special astronomical observations. Donations to Scientific Societies. (145) Bacteriology.</p> <p><i>Agricultural—</i> Agriculture. (146) Cinchona plantations. Public Exhibitions and Fairs. (147) Veterinary and Stallion Charges. (148) Botanical and other public gardens. (149)</p> <p><i>Labour and Emigration—</i> Emigration. Inland Labour Transport. Colonization and Immigration. Inspector of Factories.</p>

(144) To include donations.

(145) The name of each Society should be shown in the Estimates.

(146) Includes the following sub-heads: "Experimental Farms," which are permanent establishments, "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department," under which are shown the salary and expenses of the Director of Agriculture, and of his Establishment, engaged in promoting agriculture or instructing the people in agricultural subjects, "Experimental Factories," "Tea Nurseries and Plantations," and "Miscellaneous," including prizes and rewards for silk, cotton, flax, etc.

(147) Includes charges other than prizes on account of cattle and horse fairs. Prizes should be adjusted under the following head.

(148) The expenditure should be recorded under the following sub-heads—

(a) Superintendence.

(b) Veterinary Instructions.

(c) Subordinate Establishment.

(d) Hospitals and Dispensaries.

(e) Breeding operations. [This should be sub-divided into (i) cattle breeding operations; and (ii) horse, mule and donkey breeding operations. The charges on account of the Hissar Cattle Farm should be shown under this head.]

(f) Prizes. (Includes prizes for the encouragement of cattle breeding and prizes at fairs and shows.)

(g) Camel Specialist.

(149) Donations and subscriptions to Botanical and Agri-Horticultural Societies should be shown under this head.

MAJOR HEADS.	MINOR HEADS.
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D. Salaries and Expenses of Civil Departments—*concl'd.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS— <i>concl'd.</i>	<i>Statistics—</i> Census. Gazetteer and Statistical Memoirs. Registration of Rlyway traffic. Registration of ✓over-borne traffic. Provincial Statistics. (150) <i>Miscellaneous—</i> Preservation and translation of ancient manuscripts (Penal, United Provinces, and Bombay). Examinations. (151) Inspector of Explosives. Steam boiler Inspection Establishment. Inspector of Electric Installation. Miscellaneous. Refunds. Imperial Library. Registrar of Co-operative Credit Societies. Controller of Patents and Designs. Actuary to the Government of India.
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E. Miscellaneous Civil Charges.

27.—TERRITORIAL AND POLI- TICAL PENSIONS.	Territorial and Political Pensions. (152) Charitable Allowances.
28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES. (153)	Allowances.
29.—SUPERANNUATION ALLOW- ANCES AND PENSIONS. (154)	Superannuation and Retired Allowances. Compassionate Allowances. Gratuities. (155) Pensions for distinguished and meritorious services. Donations to Service Funds. Pensions of the Military Fund. Pensions of the Military Orphan Fund. Pensions of the Medical Retiring Fund. Pensions under the Indian Civil Service Family Pension Regulations. Covenanted Civil Service Pensions. Pensions of the Bengal Civil Fund.

(150) To include charges for establishment for vital statistics, trade statistics, local statistics, rain gauge establishments, civil statistical establishments, under the Surgeon-General, Indian Medical Department, Bombay.

(151) Includes charges of Board of Examiners, Calcutta, and of Examinations for entrance into public service.

(152) Pensions payable under the principal treaties and engagements, such as Tanjore pensions, Carnatic pensions, Oudh Wasiqa pensions, Mysore family pensions, King of Oudh family pensions and so forth, should be shown under separate sub-heads.

(153) This head exists in the Home accounts. In the Indian accounts it is used only for the leave allowances of officers lent to Foreign States, etc., as the leave allowances of all other officers, Imperial and Provincial, on leave in India are charged to the same heads as their salaries.

(154) Under the Pensions Act (XXIII of 1871), Section 13, a reward is granted for information, of a pension wrongfully drawn: it should be taken against the head to which the pension, if paid, would have been charged.

(155) Includes marriage dowries to female pensioners and gratuities paid to Railway servants or their families under Articles 742C. and 745 of the Civil Service Regulations.

MAJOR HEADS.	MINOR HEADS.
E.—Miscellaneous Civil Charges—<i>contd.</i>	
29.—SUPERANNUATION ALLOWANCES AND PENSIONS— <i>contd.</i>	Pensions of the Madras Civil Fund. Pensions of the Bombay Civil Fund. Refunds.
30.—STATIONERY AND PRINTING	Stationery Office at the Presidency. Stationery purchased in the Country. Government Presses. Printing at private presses. Lithography. Stationery purchased for Central stores. Stationery supplied from Central stores. Refunds.
31.—EXCHANGE ON TRANSACTIONS WITH LONDON.	For minor heads see receipt head "XXIV.—Exchange on transactions with London."
32.—MISCELLANEOUS	<p><i>Allowances, Rewards, etc.</i> Allowances to Civil Servants out of employ. Rewards for proficiency in oriental languages and allowance to Language Examination Committees. Annual stipends to holders of literary titles. (155A)</p> <p><i>Remittance Charges—</i> Charges for remittance of treasure. (156) Loss on specie remittances. Discount on bills. Loss by exchange on local transactions.</p> <p><i>Books and Periodicals—</i> Subscriptions to periodicals. (157) Cost of books and publications. (158)</p> <p><i>Charity—</i> Donations for charitable purposes. (159) Charges on account of European Vagrants, etc. (160)</p>

(155A) Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulama are taken to this head.

(156) Charges for remittance of copper beyond the remitting district are adjustable on the India Books only under the head "Copper Coinage Account;" *vide* Article 1175. Similarly those for remittances of nickel coins beyond the remitting district are adjustable on the Bombay Books, the charges within the district being debited to 3.—Land Revenue, as contingent charges of the Treasury.

(157) To include subscriptions for Reuter's telegrams.

(158) This head is intended for works of general utility not required in a particular department.

(159) Includes burial charges of paupers, and charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports and charges on account of natives of India repatriated by the India Office.

(160) Khorasani and other vagrants, not European, have occasionally been deported; such charges should be taken to a separate detailed head under this minor head.

MAJOR HEADS.	MINOR HEADS.
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E.—Miscellaneous Civil Charges—*concl'd.*32.—MISCELLANEOUS—*concl'd.**Miscellaneous—*

- Rewards for destruction of wild animals. (161)
- Petty Establishments.
- Special Commissions of Enquiry. (162)
- Distribution of opium dues to Native States (India).
- Charges on account of pearl fishery (Madras).
- Victualling forts (Punjab).
- Irrecoverable temporary loans written off.
- Charges for search for hidden treasure.
- Rents, rates, and taxes. (163)
- Petty Construction and repairs. (163)
- Losses on uninsured shipments. (164)
- Contributions. (164A)
- Extraordinary items.
- Miscellaneous and unforeseen charges. (165)
- Miscellaneous refunds. (166)
- Refunds of value of old currency notes credited to Government.
- Miscellaneous charges for the treatment of patients at the Pasteur Institute.
- Subsidies for land communication.

(161) Includes rewards for destruction of dogs and snakes.

(162) A separate sub-head should be opened for each regularly constituted commission.

(163) These heads are for payments not chargeable to any special major head. When, however, charges on account of "Petty construction and repairs" or "Rents, rates and taxes" are incurred by a department the payments on account of which are shown under a special major head, they should be classified respectively under "Supplies and Services," or "Contingencies", as the case may be, of the department concerned. Only expenditure not exceeding Rs.2,500 in amount can be treated as *Petty construction and repairs*.

(164) Includes charges on account of general average and expenses of salvage.

(164A) Includes grants for no specific purpose to Excluded Local Funds and Municipalities, such as grants to cover a deficit balance or as compensation for revenue resumed, etc., which cannot be classed with reference to the object to which they are to be devoted.

(165) No amount is to be debited to this head, or credited under the corresponding receipt head "other items" (vide Note 76) without the special order, in each case, of a Gazetted Officer who will consider, before he admits it, whether the case is not provided for within the regular classification.

(166) Refunds of lapsed deposits must at the end of the year be deducted from the credits, as stated in Note 68, and should not be charged here except in so far as they exceed the credits.

MAJOR HEADS.

MINOR HEADS.

F.—Famine Relief and Insurance.

33.—FAMINE RELIEF (167A) . I.—Salaries and Establishments. (167B)

(167A) All expenditure incurred directly for the relief of distress shall be debited to the head 33—Famine Relief, subject to the proviso laid down in the note below. Expenditure indirectly due to Famine, e.g., charges incurred on an increase of the Police Force, medical aid, or compensation to Government servants for dearthness of provisions, shall be debited to the appropriate service heads.

NOTE—During the period of observation and test, all expenditure which would be classified as expenditure on famine relief, if famine relief conditions are formally declared, shall, in the first instance, be recorded with the sanction of the Local Government under the head "33.—Famine Relief". If subsequently scarcity or famine is not declared, charges incurred on Public Works by the Public Works Department will be written back to the head "45—Civil Works," and other charges to "32.—Miscellaneous." Expenditure on poor houses for the relief of wanderers through the Police will, in the first instance, be met from the Collector's contingent grant under the head "32.—Miscellaneous"—Donations for charitable purposes or Maintenance of indigent persons, and will be drawn on the prescribed contingent bill form.

(167B) The following detailed heads should be opened :—

1. Salaries, Special Relief Officers.
2. Establishments.
 - (a) Clerks and other superior establishments.
 - (b) Interior establishments.
3. Travelling allowances.
4. Contingencies.

As regards officers and establishments the following rules shall be observed :—

- (a) In the case of an officer or member of an establishment already in the service of Government (other than an officer in military employ proper), his salary and allowances, together with his contingent expenditure, shall be charged to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work, but when he is detached altogether from his own regular duties and is employed exclusively on famine relief, and his place in the permanent establishment is filled up by fresh appointments, his salary and allowances together with his contingent expenditure shall be charged to the head "33.—Famine Relief".
- (b) The pay and allowances of an establishment specially entertained for, and wholly employed on, famine relief, shall together with its contingent expenditure be debited to the head "33.—Famine Relief".

NOTE—In no case is the cost of medical establishment chargeable to Famine Relief.

- (c) In all cases falling under clauses (a) and (b), travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the salary of the official while actually employed on the work is debited.
- (d) The rules regulating the debit of the pay and allowances of officers in military employ proper debited to famine duty will be found in Article 772(i), Civil Account Code, Volume II, and paragraph 1038, Public Works Department Code, Volume I, 8th edition.

MAJOR HEADS.	MINOR HEADS.
F.—Famine Relief and Insurance.—<i>concl'd.</i>	
23.—FAMINE RELIEF—<i>concl'd.</i>	II.—Relief works in charge of Civil Officers. (167 C) III.—" " Public Works Officers. (167 D) IV.—Relief to people employed otherwise than on relief works. V.—Gratuitous Relief. (167 E) VI.—Miscellaneous. (167 F)
34.—PROTECTIVE WORKS, RAILWAYS.	
35.—PROTECTIVE WORKS, IRRIGATION. (167 G)	
36.—REDUCTION OR AVOIDANCE OF DEBT. (167 H)	
(167 C) The expenditure under this head should be classified under the following sub-heads, the wages of labour being shown separately from the other expenditure:—	
(a) Communications.	(c) Irrigation.
(b) Miscellaneous Public Improvements.	
(167 D) The expenditure should be classified under the following sub-heads:—	
(a) Communications.	(c) Irrigation.
(b) Miscellaneous Public Improvements.	(d) Construction of Railways.
The following rules regulate the classification of expenditure of Public Works undertaken for purposes of famine relief:—	
(a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine-stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified, save that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour will be transferred to the head "33—Famine Relief".	
(b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "33—Famine Relief", whether the work is or is not one which would have at some time or other to be undertaken irrespectively of famine, but if the work on which famine labour is employed is a revenue-producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "33—Famine Relief".	
(167 E) The sub-heads are—	
(a) Given in Government Institutions.	(c) Given in other ways.
(b) " " at the houses of the people	
(167 F) Sub-divided as follows:—	
1. Advances for aided private works.	
2. Advances for artisans.	
3. Measures for protection of cattle.	
4. Other expenditure.	
The following rules are laid down in respect of Advances and Loans:—	
(a) Advances of money, whether wholly or partly recoverable, made to landholders for the purpose of employing labour under famine relief conditions and restrictions shall be made under the provisions of the Land Improvement Loans Act (XIX of 1883) as far as to be recoverable as arrears of land revenue, interest being charged at the usual rate on the portion recoverable, but they shall be charged in the first instance to Famine Relief—VI. Miscellaneous, Advances for aided private works. On the close of famine relief operations or earlier, if possible, the amount to be recovered shall be settled by the Local Government, and that amount shall then be transferred in the accounts by deduction from "Famine Relief expenditure" to the debit of R. R. Provincial Advances and Loan Account, Advances to cultivators: Advances for aided work, recoveries being credited to the latter head. If, however, by reason of delay in the settlement of the amount recoverable, the adjustment referred to has to be made in the accounts of a year in which no famine relief expenditure is incurred, the credits will be taken to XXV.—Miscellaneous—Recoveries of Famine expenditure.	
(b) Advances for the financing of artisans shall be similarly accounted for.	
(c) All other advances made under the Land Improvement Loans Act or the Agriculturists' Loans Act shall be dealt with under the ordinary rules and not shown as famine expenditure.	
(167 G) The cost of investigating irrigation or drainage projects of a protective character which are not likely to be directly remunerative may be charged against this head, whether the projects are eventually sanctioned or not.	
(167 H) The debits under this head are adjusted by credit to the debt head 'Appropriation or Reduction of Debt'—vide note 179, page 868.	

MAJOR HEADS.	MINOR HEADS.
G.—Construction of Railways.	
37.—CONSTRUCTION OF RAILWAYS CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE.	
H.—Railway Revenue Accounts.	
38.—STATE RAILWAYS	Interest on Debt.
	Annuities in purchase of Railways.
	Sinking funds.
	Interest chargeable against Companies on Advances.
39.—GUARANTEED COMPANIES	Interest on Capital deposited by Companies.
40.—SUBSIDIZED COMPANIES	Land and Control.
	Surplus Profits, Interest.
	Land and Control.
	Advances of Interest.
41.—MISCELLANEOUS RAILWAY EXPENDITURE	
42.—MAJOR WORKS	J.—Irrigation. Working Expenses. Interest on Debt.
42A.—EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN ADDITION TO THAT CHARGED UNDER FAMINE RELIEF AND INSURANCE. (1671)	
43.—MINOR WORKS AND NAVIGATION.	In charge of Public Works Officers. In charge of Civil Officers.
K.—Other Public Works. (168)	
44.—CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.	
45.—CIVIL WORKS	In charge of Public Works Officers. (168 A)
	In charge of Civil Officers. (168)

(1671) No expenditure is to be charged to this head except on specific instructions from the Comptroller General, which will be issued on a consideration of the total expenditure on Protective Irrigation works for all India.

(168) The standing division of Public Works expenditure is—(1) Civil Buildings; (2) Communications; (3) Miscellaneous Public Improvements (each of these is divided into (a) Original Works, (b) Repairs); (4) Contributions; (5) Establishment; (6) Tools and Plant. Charges for construction and repair of Staging Bungalows and encamping grounds should be included under communications.

(168A) Recovery of fees for services rendered by Sanitary Engineers to Municipalities and others should be taken in reduction of Charges against Establishment, Sanitary Engineers (*vide* Art. 1211A).

(169) There are in the Civil Department certain charges which come under Public Works in charge of Civil Officers. Of these the more usual sub-heads are—

Tolls and Ferries, Staging Bungalows and encamping grounds (establishments, contingencies and refunds).

Road-side Arboriculture.

These should be classified under the sub-heads enumerated in Note (168) and on the same principles as Public Works Department charges under Public Works Officers; fuller instructions for that classification will be found in volume II, Appendix 22, of the Public Works Department Code, and are followed in Form 156 A of Civil Account Code. Any charge for Public Works which cannot properly be adjusted under any of those sub-heads may be shown under a sixth sub-head—Miscellaneous.

Charges on account of Municipalities are for the most part Public Works charges, unless they are given specifically in aid of Education or Hospitals or other such charges. All general grants-in-aid, or acquisition of land for Municipalities, or other charges which Government incurs with the object of helping or relieving Municipal Bodies, or in aid of sanitary improvements, roads, etc., should be dealt with as Public Works charges, under their appropriate sub-heads.

But grants made for no specific purpose such as those to cover a deficit balance or compensations for revenue resumed, etc., should be adjusted under the minor head "Contributions" under 32.—Miscellaneous.

Grants-in-aid for construction of churches are shown under '23—Ecclesiastical.'

MAJOR HEADS.	MINOR HEADS.
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L.—Military Services.

46.—ARMY	Effective.
46 A.—MARINE.	Non-effective.
47.—MILITARY WORKS.	
47 A.—SPECIAL DEFENCES.	

M.—Provincial Surpluses and Deficits.

PROVINCIAL
SURPLUSES AND DEFICITS. (171)

N.—Railway and Irrigation Capital not charged to Revenue.

EXPENDITURE HEADS.

<i>Receipts.</i> CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS.	A head for each purchased Railway worked by a Company.
<i>Charges.</i> 48.—OUTLAY ON STATE RAILWAYS 49.—OUTLAY ON IRRIGATION WORKS. 50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES. 51.—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI.	

NOTE.—These expenditure heads are closed to Government in the books.

DEBT HEADS.

<i>Receipts.</i> RAISED AND DEPOSITED BY RAILWAY COMPANIES ON ACCOUNT OF DEBENTURE CAPITAL.	A head for each Railway.
OUTLAY OF RAILWAY COMPANIES—REPAYMENTS.	A head for each Railway.
<i>Disbursements.</i> OUTLAY OF RAILWAY COMPANIES—PAYMENTS FOR CAPITAL OUTLAY.	A head for each Railway.
RAISED AND DEPOSITED BY RAILWAY COMPANIES—PAYMENTS FOR DISCHARGE OF DEBENTURES.	A head for each Railway.

(171) This head is meant only for the books and not for the monthly accounts. For exception, see Art. 1360.

NOTE.—The Debt Heads pass through the account between India and England in the Government Books, except for Railways with purely Indian domicile. For further details of transactions with Railway Companies passed through the London Account, see page 883.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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DEBT HEADS.

The accounts marked M. are in the Military Books only, those marked P. in the Public Works Books only, those marked Mr. in the Marine Accounts, those marked P. O. in the Post Office Accounts, and those marked T. in the Telegraph Accounts.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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O. —Permanent Debt.

IMPERIAL LOANS BEARING Capital account of the—
INTEREST AT $4\frac{1}{2}$ PER CENT. $4\frac{1}{2}$ per cent. Loan for Indore State Railway.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
O.—Permanent Debt— <i>contd.</i>	
IMPERIAL LOANS BEARING INTEREST AT 4 PER CENT.	4 per cent. Loan of Maharaja Scindia for State Railway. 4 per cent. Loan from Gwalior Durbar. 4 per cent. Loan from Nawab of Rampur for Rampur-Moradabad Railway.
Do. DO. AT 3½ PER CENT.	3½ per cent. Loan of 1842-43. " " of 1854-55. " " of 1865. " " of 1879. " " of 1900-01.
Do. DO. AT 3 PER CENT.	3 per cent. Loan of 1896-97.
IMPERIAL LOANS NOT BEARING INTEREST.	5½ per cent. Loan of 1859-60. 4½ " Transfer Loan of 1870. 4½ " " " 1878. 4½ " " " 1879. 4 " Loan of 1824-25. 4 " " 1828-29. 4 " " 1832-33. 4 " " 1835-36. 4 " " 1842-43. 4 " " 1854-55. 4 " Transfer Loan of 1st May 1865. 4 " " " 22nd April 1854. 4 (Reduced) Loan of 4th July 1881. 4 " " " 16th January 1879. 4 " Promissory Notes for Mysore Family. 4 " East Indian Railway Commuted Stock. 3½ per cent. Loan of 1853-54. " " of 1893-94. Transfer Loan of 1879, 7s. per cent. portion.
PROVINCIAL DEBENTURE LOANS.	Nagpur-Rampur Railway Debenture Loan 4½ per cent. (Central Provinces)* Ghazipur-Dildarnagar Railway Debenture Loan 4 per cent. (U. P.)* Cawnpur-Farukhabad Railway Debenture Loan 4 per cent. (U. P.)* Mathura-Hatras Light Railway Debenture Loan 4 per cent. (U. P.)* Cawnpur Achneyra Railway Debenture Loan 4 per cent. (U. P.) Cawnpur Achneyra Section of the Rajputana-Malwa Railway 4 per cent. (U. P.)*
GOVERNMENT STOCK NOTES	Government Stock Notes.

* These are heads upon the India Books.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Unfunded Debt.	
TEMPORARY LOANS . . .	Temporary Loans from—(172).
SPECIAL LOANS . . .	Special Loans— <ul style="list-style-type: none"> 8 per cent. perpetual Loans. (Madras)* 6 per cent. perpetual Loans. (Madras)* Endowments by the late King of Oudh. (173) <ul style="list-style-type: none"> First Loan. Third and Fifth Loans. Sixth Loan. Charity Fund. Appropriation for the maintenance of Madho Rao. (174)* Endowments for Charitable and Educational institutions.
TREASURY NOTES . . .	Treasury Notes at $3\frac{1}{2}$ per cent. on account of Soldiers' Savings Bank Deposits. Treasury Notes on account of the Bhonsla and other Nagpur temples.* Non-Transferable Notes at 4 per cent. (Madras.)*
DEPOSITS OF SERVICE FUNDS . . .	India— <ul style="list-style-type: none"> Bengal Uncovenanted Service Family Pension Fund. Miscellaneous Service Funds. (175) Bengal and Madras Service Family Pension Fund. Madras— <ul style="list-style-type: none"> Madras Military Assistant Surgeons' Fund. Bombay— <ul style="list-style-type: none"> Bombay Uncovenanted Service Family Pension Fund.

* These are heads upon the India Books.

(172) Temporary detailed heads should be opened as occasion requires.

(173) The outstanding loans from the King of Oudh are in four portions :—

First loan, Sicae Rs 1,00,00,000 in 1814, in consideration of which the British Government guaranteed the payment of certain stipends called "Wasiqa Pensions." The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to Rs 6,07,235 in that year.

Third loan, Sicae Rs 1,00,00,000 in 1825, and *Fifth loan*, Sicae Rs 62,40,000 in 1829, both at 5 per cent. Government Rs 38,40,000 of the last was repaid in 1853. The interest is payable in the form of hereditary pensions. Those under the fifth loan may be commuted for a principal payment.

Sixth loan, Government Rs 17,00,000, a perpetual loan at 4 per cent., interest payable in the form of pensions and stipends.

Charity Fund, Rs 3,00,000 deposited in 1823, in consideration of which Rs 1,000 a month (being 4 per cent.) is drawn for distribution to the poor of Lucknow.

(174) The capital of this loan was appropriated out of the confiscated property of Madho Rao's father who was a rebel of 1857. Part of it having been spent on the purchase of a landed estate, the interest on the balance is drawn by the Bank of Bengal as Madho Rao's Agent.

(175) In the Local Accounts, inner columns will be used to distinguish the separate fund concerned.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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P.—Unfunded Debt—*concl'd.*

SAVINGS BANK DEPOSITS— BANK ACCOUNTS.	Presidency Savings Banks. Post Office Savings Bank Deposits. State Railway Provident Institutions, P. Financial Department Provident Fund. Civil Engineers' Provident Fund. Forest Officers' Provident Fund. Police Provident Fund. Opium Department Provident Fund. Northern India Salt Revenue Department Provident Fund. Cemetery Endowment Fund. Civil Veterinary Provident Fund. General Provident Fund. Other Miscellaneous Provident Funds.
SPECIAL ACCOUNTS . . .	Local Fund Pension Fund (Bombay). General Family Pension Fund. Hindu Family Annuity Fund. Bombay Uncovenanted Service Fund, Life Assurance Branch. Bengal Christian Family Pension Fund. Post Office Guarantee Fund. Postal Insurance and Life Annuity Fund.
INTEREST SUSPENSE . . .	Interest Suspense Account. (176) Interest Suspense Account, Post Office.

Q.—Deposits and Advances not bearing interest.

BALANCES OF PROVINCIAL SAVINGS. (177)	Provincial Services.
APPROPRIATION FOR REDUCTION OF DEBT.	Appropriation for the reduction of debt. (178) Deposit Account of Commission for the reduction of the Public Debt. (179)

(176) See Note 95.

(177) This head receives debit for the yearly deficits, and credit for the yearly surpluses of Provincial Governments under the provincial contract system; and its credit balance shows the amount of accumulated surpluses at credit. The *per contra* entries go to the special Budget head.

(178) On a reduction of public debt being ordered out of the Famine Insurance grant, the amount is credited to this head by debit to the following head of deposits.

(179) This head is credited with the amount debited to "36.—Reduction of Debt" and used to be debited with the amounts ordered by the Commission to be paid over to Government in respect of reductions of the public debt. No debt, however, is now discharged out of the Famine Insurance grant, but the portion of the grant allotted to Reduction of Debt is now used in relief of borrowing. The amount credited to this head by debit to "36.—Reduction of Debt" is therefore written off to Government account.

The adjustment on account of the available balance of the Famine Insurance grant utilized in relief of borrowing used to be made entirely in the India books. Under the scheme described in Government of India, Financial Department, letter No. 1674-A., dated the 28th March 1907, the adjustment is now also partly made in the local books.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q.—Deposits and Advances not bearing interest—<i>contd.</i>	
DEPOSITS OF LOCAL FUNDS	District Funds. Other Funds:— Cantonment Funds. Town and Bazar Funds. Police Funds. Port and Marine Funds. Education Funds. Medical and Charitable Funds. Public Works Funds. Other Miscellaneous Funds.
POLITICAL FUNDS	Baba Begum's Stipend Fund. (180)
RAILWAY FUNDS	G. I. P. Railway Fund. B. B. C. I. Railway „ Madras „ „
MILITARY PRIZE FUNDS	Prize money, Military Prize Funds, M.
DEPOSITS OF SINKING FUNDS	Deposits of Sinking Funds.
GOLD STANDARD RESERVE	Net profits on silver coinage. (181) Investments. Interest on Investments. Miscellaneous.
Departmental and Judicial Deposits.	
CIVIL DEPOSITS	Revenue Deposits. (182) Civil Courts' Deposits. (183) Criminal Courts' Deposits. Personal Deposits. (184) Municipal Funds. Marine Deposits. Forest Deposits. Presidency Bank Deposits. Trust Interest Funds. (185) Deposits for Government Loans (temporary). (186) Loan Discharge Orders (temporary). Deposits of deceased officers and men of the Native Army. (187) Administrator General's Deposits. Deposits of the Tea Cess Fund. (188)

(180) The Baba Begum of Fyzabad in Oudh, dying in 1815, gave about fifty-seven lakhs to Government on condition of the interest being appropriated to meet certain stipends. The funds need to be yearly credited with interest (at 4 per cent.) and debited with the stipend payments the excess of which has exhausted the capital and the pensions are now being charged against the General Revenues.

(181) This represents the credit under Deposits by debit under "Coinage Account" *vide* note (204A).

(182) Revenue deposits are deposits made in Revenue Courts, or in connection with revenue administration; they include customs, salt, and opium deposits, which may be shown in inner columns in the Local Accounts.

(183) Under Civil Court deposits, similarly High Courts and Small Cause Courts may be distinguished in inner columns.

(184) Personal deposits are deposits of which a Banking account only is kept (not being Civil or Criminal Courts' deposits). 'Wards' and attached estates' deposits' and 'Trusts and Endowments' may be distinguished in the Local Accounts, being shown in inner columns.

(185) For the remittance of interest and adjustment of purchases and sales under the orders of Government requiring all Government officers to deposit with the Comptroller General or the Accountant General, Madras or Bombay, the Government securities held in trust by them.

(186) An occasional head in connection with tenders for loans issued by Government.

(187) Received under Act V of 1869, Section 178.

(188) This head is intended to record the transactions connected with the tea cess, the net proceeds of which are to be made over to the Tea Cess Committee.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

Q.—Deposits and Advances not bearing Interest—*contd.**Departmental and Judicial
Deposits—concd.*CIVIL DEPOSITS—*concd.*

Penalties on Native States for robbery of mails. (189)
Deposits for work done for public bodies or individuals.
(190)

OTHER DEPOSITS

Military Deposits. M.
Public Works Deposits. P. (191)
Postal Deposits.
Telegraph Deposits. T.
Marine Deposits. Mr.
Postal Trust Interest Account. P. O.
Foreign Money Orders. P. O.
Telegraph Trust Interest Account. T.
Telegraph Fine Fund. T.
State Railway Fine Fund.
Trust Interest Account. M. and P. O.

Advances.

ADVANCES REPAYABLE

Civil Advances. (192)
Advances for rest camps. (193)
Special Advances.
Forest Advances.
Revenue Advances. (191)

(189) A Bombay Fund.

(190) Sums received from a Municipality or other body under Rule 16 of Appendix C are credited to this head.

(191) There are separate accounts under this head for each of the branches of the Public Works Department, viz., Buildings and Roads, Irrigation, State Railways, Capital, State Railways, Revenue.

(192) Divide, by inner columns in the Local Books into as many detailed heads as convenient. The following are some of them: "Objection-book Advances", "House-building Advances", "Service Fund Advances." And others should provide for any considerable departmental Advance Accounts.

(193) Advances made by Civil Officers in connection with the marching of troops.

(194) To be divided under two group heads with details as follows:—

*(Group heads.**Detailed heads.*

Advances for survey operations	{	Advances for Boundary Pillars.
		Revenue Survey advances.
		Kholapur State Survey.
		Talukdari settlement advances.
		Cost of Survey marks.
Salt and Excise advances	{	Cost of boundary marks recoverable from landholders.
		Cost of boundary marks pending completion of survey operations.
		Abkari advances.
		Salt manufacture advances.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q.—Deposits and Advances not bearing Interest—<i>contd.</i>	
<i>Advances—contd.</i>	
ADVANCES REPAYABLE— <i>concl'd.</i>	Opium Advances. (195) Stock Account. (196) Advances Recoverable, Post Office. P. O. Advances Recoverable, Telegraph. T. Advances Recoverable, Marine Department. Mr. Advances Recoverable, Military. M. Advances Recoverable, P. W. Dept. P. (197) Famine Relief, Public Works Department. P.
PERMANENT ADVANCES	Permanent Advances, Civil. Post Office Permanent Advances.
ACCOUNTS WITH FOREIGN STATES	His Majesty's Colonial Government, Ceylon. (198) His Majesty's Colonial Government, Mauritius. (198) His Majesty's Colonial Government, Straits Settlements. (198) Accounts with Colonial Governments, Military. Mysore Suspense Account. (199) Account Current with Native States. (200) NOTE.— <i>Each Accountant General should open an account with each State with which he has dealings.</i> Account Current with Netherlands Government.

(195) Advances for wells, etc., made in the Opium Department.

(196) Purchase price of opium or ganja. See Articles 119 and 123.

(197) See Note 191.

(198) Heavy charges are incurred in India and are adjusted by means of Bills of Exchange. The charges incurred by the Straits Settlements on account of India are adjusted independently.

(199) Debits and Credits to Mysore are passed by Account Current into Madras Books. They are adjusted by a cash payment into or out of His Majesty's Treasury, Bangalore.

(200) If a Native State desires a periodical payment to be made from a Government Treasury the amount being recovered from the Native State, the request may be granted with the sanction of the Local Government, provided the amount of each payment is not less than Rs100, and provided that the Treasury at which payment is desired is under the Government which is in political connection with the Native State concerned. The pay order should be of the same kind as the ordinary permanent pension pay order, but should be clearly distinguished by a prominent red encasement "On account of the Native State of —."

The Mysore State is exempted from the two provisos mentioned above, i.e., Mysore pensions may, whatever their amount, be paid under the procedure laid down, from any Treasury in India.

In case of payments due to a Native State, instead of direct cash payments being made by disbursing officers of Government, the Account Officer whose duty it is to audit and pass such payments should, unless other special arrangements have been made, request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or give the credit) and debit it to him.

Pensions to men of the Kashmir Imperial Service Troops may be paid from any Treasury in India, the payments being debited to the Accountant General, Punjab, for recovery from the Kashmir State.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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Q.—Deposits and Advances not bearing Interest—*contd.*

<i>Advances—contd.</i>	<i>Mint Certificates.</i>
COINAGE ACCOUNTS	Bullion Advances for Coinage. (201)
	Copper Coinage Account. (202)
	Small Coin Depôt Balances. (201)

(201) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account. "Bullion advances for coinage" receives the balance of the bullion account, and "Small coin depôt balance" which should be divided by inner columns into "small silver balance" and "Copper balance" those of the small coin depôt accounts. The copper coin balance in the Mint is provided for in the second part of the copper coinage account, *vide* next note.

(202) Copper coinage account is in four parts in the India Books, the first two also being on the Bombay Books. The necessary adjustments are made on the India Books in the case of the last two accounts by journal entries as soon as the March final figures are completed, thus:—

No. 1.—COPPER MINTAGE ACCOUNT.

<i>Debits.</i>	<i>Credits.</i>
Balance, April 1st, being value of Copper in Stock.	M. Sale proceeds of copper scissel and broken copper. (b)
M. Purchase of copper. (a)	M. Value of copper transferred to Mint for contingent purposes. (c)
M. Nominal value of uncurrent coins destroyed. (g)	M. Nominal value of coins manufactured by transfer to Account No. 2. (d)
Difference, being profit on Mintage, transferred to Account, No. 3. (e)	Balance, being value of Copper in Stock on March 31st.

No. 2—COPPER COIN ACCOUNT.

Balance, being coin in the Mint on April 1st.	M. Uncurrent coins destroyed. (g)
M. New coins manufactured, by transfer from Account No. 1. (d)	M. Not issues of coin from the Mint. (h)
M. Uncurrent coins received for destruction. (f)	Balance, being the copper coin in the Mint on March 31st.

NOTE.—The heads marked M. are transactions in the Mint account under "Copper Coinage Account."

The heads marked T. are transactions in the treasury accounts under "Copper Coinage Account."

The other heads, except the balances, come in by transfer in making up the account at the end of the year.

(a) Cost of copper purchased for copper coinage is charged to this head.

(b) Credit receipts to this head.

(c) When copper is thus transferred, the Mint Master should debit "Loss on Coinage" by credit to this head.

(d) This transfer should be made monthly by the Mint Master in his monthly account.

(e) The closing balance of copper in stock being first ascertained, the difference required to produce this as the balance of Account No. 1 should be transferred in closing the account at the end of the year to Account No. 3 on the India Books and to credit of India on the Bombay Books.

(f) The Mint Master should debit this by credit to "Mint remittances" or to "Foreign Remittances."

(g) The Mint Master should write off destroyed coins (nominal value) under this head, debiting copper mintage account by credit to copper coin account.

(h) The Mint Master should credit this by debit to "Mint remittances" or to "Foreign Remittances."

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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Q.—Deposits and Advances not bearing Interest—*contd.**Advances—contd.*COINAGE ACCOUNTS—*contd.* Profit on Rupee Coinage Account. (203)

No. 3.—MINT PROFIT ACCOUNT.	
<i>Debits.</i>	<i>Credits.</i>
Proportion of profit upon coin issued, transferred to Account No. 4. (k).	Balance, being profit not yet brought to account as revenue brought over from last year.
Balance, being proportion of profit upon coin not issued, carried forward to next year. (k)	Gross profit on manufacture during the year transferred from Account No. 1. (l)

No. 4.—PROFIT ON COPPER COINAGE ACCOUNT.

T. Conveyance of copper coins. (l)	Profit on coins issued, transferred from Account No. 3.
T. Loss on withdrawals of copper coins. (l)	
T. Net profit transferred to "Mint, Gain on copper coinage", (n)	

(203) The following are the detailed heads under this head:—

Credits—(1) Gross profit on coinage of purchased silver.

(2) Gross profit on coinage of Native State silver.

Debits—(1) Cost of Coinage, being 2 per cent. on the value in standard tolas of silver taken up for coinage, *vide* note (34A).

(2) Charges for landing and conveyance of purchased silver including charges for movement of silver between Calcutta and Bombay.

(3) Charges for remittance of gold to England.

(4) Other charges incidental to the purchase of silver.

(5) Miscellaneous.

(6) Net profit transferred to the Gold Standard Reserve.

(4) The Government is entitled to bring to account each year as profit realised only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depôts combined.

The sum of the gross profit brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows:

Let A be the amount of copper coin in the Mint and depôts on April 1st;

B be the new coin added to the joint stock during the year;

C be the net issues to the treasuries.

D = A + B - C is the balance in Mint and depôts upon March 31st.

C

Then out of the whole sum of the gross profit A + B is the portion to be taken as realised and transferred to Account No. 4.

D

A + B is the portion to be carried forward as balance to next year.

(l) These heads are posted from the Treasury Accounts and Accounts Current, the charges being debited to India by all other Provinces including Bombay.

As regards the loss on withdrawals of copper coin, the Treasury Officer's certificate mentioned in articles 593 and 594 must be examined in the Resource section of the Accountant General's office and marked "Admitted" under the signature of the Gazetted Officer before it is used to support the debit to India; and the Comptroller, India Treasuries, will, before he admits the charge, see that there is a credit for the amount realised.

(n) This, the final result, is carried to the service head, whether it be on the whole a gain or a loss.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q.—Deposits and Advances not bearing Interest—<i>contd.</i>	
<i>Suspense.</i> SUSPENSE ACCOUNTS.	Suspense Account. Capitalized Outstandings. (204) Guaranteed Railways' Unadjusted Items. Savings Bank Investment Account. (205) Post Office Savings Bank Investment Account. English Stores Suspense Account. (206) Recoveries of Service Payments. (207)
CHEQUES AND BILLS	Pro-audit Cheques. Cheques issued; Local Funds. Departmental Cheques. (208) Bills of Exchange Receivable. (209) Bills Payable. (210)
DEPARTMENTAL ACCOUNTS (211)	Civil Departmental Balances. Postal Cash Balances. P. O. Telegraph Cash Balances. T. Marine Cash Balances. Mr. Military Cash Balances. M. Public Works Cash Balances. P.
<i>Exchange on Remittance Accounts.</i> EXCHANGE ON REMITTANCE ACCOUNTS.	Exchange on Secretary of State's Bills. For other heads see service head "XXIV.—Exchange on transactions with London."

(204) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head of "Capitalized Outstandings," under "Suspense" so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(205) This head receives the debits on account of purchases of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale proceeds of these securities and the interest realized thereon are credited to the same head.

(206) To receive the debits and credits on account of English stores, which appear in the Secretary of State's remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts at once.

(207) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account.

(208) This head provides for the case of any department that renders accounts to the Civil Department, being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other heads.

(209) Bills received in remittance or in payment of an account (e.g., of a foreign State) should be credited to the head concerned by debit to this head and then sent for collection and credit to this head.

(210) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted by credit to this head, pending the procuring of a bill, of which the cost should be debited to this head.

(211) These accounts receive debit for the cash balances held by Departmental Officers outside the generally available cash balances. See F. D. 384 of 25th January 1879. Under Public Works Cash balances, there are separate heads for the following Branches: Buildings and Roads; Irrigation; State Railways, Capital; State Railways, Revenue. See Note 239.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

Q.—Deposits and Advances not bearing Interest—*concl'd.**Miscellaneous.***MISCELLANEOUS**

Adjusting Account of Imperial Loans. (212)
 Security Purchase Account. (213)
 Exchange Investment Account.
 Bullock Train Services.
 Baroda State Railway (Meagann and Dhulai) Revenue
 Advance Account. (214)
 Baroda State Railway (Meagann and Dhulai) Revenue
 Account. (214)
Settlement Account before 1865-66.
 Government Account. (215)
 Add any important temporary accounts taken under this
 head pending further orders.

R.—Imperial Advance and Loan Account. (216)

Loans to Native States.
 Loans to Presidency Corporations including Port Trusts.
 Regimental and other Loans, Military.

RR.—Provincial Advance and Loan Account. (216)

Loans to Mofussil Municipalities.
 Loans to Port Funds.
 Loans to District and other Local Fund Committees
 (216A)
 Loans to Native States, Landholders, and other Notabili-
 ties. (216B)
 Advances to Cultivators. (217)
 Advances under Special Laws. (218)
 Miscellaneous Loans and Advances. (218A)

(212) Receives the debits and credits of the differences when the holders of the notes receive or pay up the difference on even hundreds (*e.g.*, in converting a Sica rupee promissory note into a Government rupee one).

(213) Receives the debits and credits on account of purchase or receipt, and sale or payment of Government Securities on account of Government itself. The balance should be yearly adjusted so as to show the actual value of the principal of the investment held.

(214) For distinction between Revenue Advance Account and Revenue Account, see Chapter 56 of the Code.

(215) This is the general closing account, and its place in the ledger is at the very beginning. But special writes-off to 'Government' require an account in the yellow book to receive them and that account is in the yellow book taken in this place.

(216) Any one of the minor heads shown under group RR may also be opened under group R if required, and in the local books, a separate inner column must be opened for each loan under each of the Ledger heads.

(216A) Loans granted to Local Boards for the Construction of Railways should not be shown under this head, but under the separate Central Ledger Head "Loans to Local Boards for Railway Construction."—See note 218A.

(216B) The loans to Native States should be shown distinctly from those to Landholders and other Notabilities in the Estimates and Accounts.

(217) Includes—

Land Improvement Act.
 To Cultivators.
 To Colonists.
 For Relief purposes.
 To Tenants on Government Estates.
 Experimental Loans to Petty Zemindars.
 Famine Advances.
 Agriculturists' Act, XII of 1884.
 Advances in cases of distress.
 Co-operative Credit Societies Act.
 Financial Assistance from Government.

(218) Includes—

Drainage and Embankment Advances.
 Loans under Jhansi Encumbered Estates Acts.

(218A) Loans which do not fall strictly under any of the other classes should be shown under this head.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
S.—Loans to Local Boards for Railway Construction. (218 A)	
T.—Remittances.	
MONEY ORDERS <i>Other Local Remittances.</i> CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER.	Inland Money Order. (Post Office). Cash Remittances between Treasuries. Opium Remittances. (219) Salt Remittances. (219) Customs Remittances. (219) Forest Remittances. (219) Post Office Remittances— (a) Transfer between Postal Officers. (b) Treasury Suspense Account (<i>i.e.</i> , items remitted to and from Sub-treasaries for which the Treasury Officer's acknowledgment has not been received, <i>vide</i> Article 519). Mint Remittances. (219) Small Coin Depot Remittances. (219) Judicial Remittances. (219) Miscellaneous Remittances. Supply Bills since April 1873. Foreign Supply Bills. Remittance Transfer Receipts since April 1873. Foreign Remittance Transfer Receipts. Emigrants' Remittance Receipts. Foreign Remittances. Central Adjusting Account.
REMITTANCES BY BILLS	
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS.	
<i>Other Departmental Accounts.</i>	
ACCOUNTS BETWEEN CIVIL AND CIVIL.	ACCOUNT CURRENT. (221)
1. INDIA ACCOUNT.	Account between— India and Central Provinces. " Burma. " Assam. " Bengal. " Bihar and Orissa. " U. P. of Agra and Oudh. " Punjab. " Madras. " Bombay.

(218A) This head records the transactions on account of loans granted to Local Boards for Railway Construction. If the loans are sanctioned by Local Governments under the arrangements described in Article 122, *et. seq.*, they should be treated as coming under the Provincial Loan Scheme though they are shown under a distinct head in the accounts.

(219) Remittances between Treasuries and departmental accounts.

(220) The Account Current heads on the Local Books closed to Government.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—*contd.**Other Departmental Accounts.*

TRANSFERS BETWEEN PUBLIC WORKS OFFICERS, P. W. Transfers between Public Works Officers, P. W.

TRANSFERS BETWEEN INDIAN TELEGRAPH AND INDO-EUROPEAN TELEGRAPH, T. Transfers between Indian Telegraph and Indo-European Telegraph, T.

Accounts between Civil and other Departments.

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE AND TELEGRAPH.*

Account between—
India and Post Office and Telegraphs.
Central Provinces and Post Office and Telegraphs.
Burma and Post Office and Telegraphs.
Assam and Post Office and Telegraphs.
Bengal and Post Office and Telegraphs.
Bihar and Orissa and Post Office and Telegraphs.
U. P. of Agra and Oudh and Post Office and Telegraphs.
Punjab and Post Office and Telegraphs.
Madras and Post Office and Telegraphs.
Bombay and Post Office and Telegraphs.

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE.

Account between—
India and Marine.
Central Provinces and Marine.
Eight others as above.

ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY.

Account between—
India and Military, Eastern Circle.
Central Provinces and Military, Eastern Circle.
Eight others as above.
India and Military, Northern Circle.
Central Provinces and Military, Northern Circle.
Eight others as above.
India and Military Supply.
Central Provinces and Military Supply.
Eight others as above.

* The Post Office and Telegraph do not send accounts current to Civil Accountants General but only statements of transfers. This side of the accounts current with Civil appears, therefore, only in their general account rendered to the Central Office.

The account is rendered in two parts :—(a) Account between Civil and Post Office, (b) Account between Civil and Telegraphs.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
T.—Remittances—<i>contd.</i>	
<i>Accounts between Civil and other Departments—contd.</i>	
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—<i>contd.</i>	Account between— India and Military, Secunderabad Division. Central Provinces and Military, Secunderabad Division. Eight others as above. India and Military, Burma Division. Central Provinces and Military, Burma Division. Eight others as above. India and Military, Western Circle. Central Provinces and Military, Western Circle. Eight others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS DEPARTMENT (ORDINARY BRANCHES).	Account between— India and Public Works Department (Ordinary Branches). Central Provinces and Public Works Department (Ordinary Branches). Eight others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS DEPARTMENT (RAILWAY BRANCHES).	Account between— India and Public Works Department (Railway Branches). Central Provinces and Public Works Department (Railway Branches). Eight others as above.
<i>Remittance Account between England and India.</i>	
HIS MAJESTY'S IMPERIAL GOVERNMENT.	
(a) RECEIPTS IN INDIA ON ACCOUNT OF THE IMPERIAL EXCHIEQUEER.	1. Postal and Money Order Transactions, (221)

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
T.—Remittances—<i>contd.</i>	
<i>Remittance Account between England and India—contd.</i>	
(a) RECEIPTS IN INDIA, ON ACCOUNT OF THE IMPERIAL EXCHEQUER— <i>contd.</i>	2. Little Besses' Light-vessel dues.* (222) 3. Balances on Shipping Masters' accounts. (223) 4. Share of revenue of the Persian Gulf Radio offices. M. 5. <i>Expedition to the</i> (224) M. { 6. Unpaid family remittances on account of the Hong-kong Regiment and Police, Asiatic Artillery and Singapore Company of Artillery. 7. Miscellaneous Receipts : (225) Civil. Military. Marine. Post Office and Telegraphs.
(b) PAYMENTS IN INDIA, RECOVERABLE FROM THE IMPERIAL EXCHEQUER.	C { 8. Advances in India on account of the emigration of coolies, and supplies to His Majesty's ships on the East India Stations. (226) <i>Navy gratia other</i> M. 9. Pensions paid in India to Out-pensioners of Chelsea Hospital.* (227) <i>Chels. stores</i> M. 9A. Payments on account of Army Reservists (228) M. 10. Pensions paid in India to Native Family Pensioners on account of Expeditions to China.

(222) Under this head should be entered as credits all receipts, and as debits all payments on account of Besses' Light Dues and Minicoy Light Dues, less the commission at 7½ per cent. on the realizations which is credited to the local Customs.

(223) Not balance or difference between receipts on account of wages and effects of deceased, and charges for the relief of distressed, British Seamen. See Articles 1265 to 1267. Receipts on account of seamen's money orders and transactions on account of seamen's Savings Banks should also be shown under this head.

(224) Receipts and payments on account of any expedition or expeditions as may be undertaken from time to time should be shown separately under these heads.

(225) It is difficult to draw the line in some cases between this head and that of "H. M.'s Indian Government in London—Miscellaneous." The following are the principal classes of items which should be shown under this head, according to the classification adopted in the Home accounts :—

- (1) Amount of miscellaneous schedules sent from India for payment to, or recovery from, the War Office.
- (2) Savings Bank Balances, Gratuities to soldiers, and Donations from Charitable Funds paid in India.
- (3) Amount of sums due by War Office to officers, etc., stationed in India included in Lists sent to India with Financial Despatches.
- (4) Effects of deceased native seamen received in England from the Board of Trade.
- (5) Stores returned by H. M.'s ships.
- (6) Expenses incurred for paper, press work and freight in connection with extra copies of reports supplied to the India Office for presentation to Parliament.

(226) This head should show advances made to Agents in India of the different Colonial Governments for the emigration of coolies, as well as the cost of stores supplied and repairs effected to Royal Navy ships by the Indian Government Dockyards; also the amount of Navy Bills debited in Marine Schedules, and Pilotage for His Majesty's ships.

(227) Includes pensions paid in India to Naval and Greenwich Hospital pensioners.

(228) In the Finance and Revenue Accounts the transactions under this head should be included under the Head "Pensions paid in India to out-pensioners of Chelsea Hospital."

* These heads should be opened *per contra* for the exhibition of write-back, refunds, or recoveries in respect of these items.

(N.B.—The abbreviated headings in italics on the margin may be used in the Detail and other books.)

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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T.—Remittances—*contd.**Remittance Account between
England and India—contd.*

(b) PAYMENTS IN INDIA, RECOVERABLE FROM THE IMPERIAL EXCHEQUER— <i>contd.</i>	11. Hodeida and Kamaran Agency. (233)
	12. Moniein Consulate. (233)
	12A. Yunnanfu Consulate. (233)
	M. 13. Payments on account of Indian Troops sent to.....(229)
	14. Share of Expenditure of the Persian Gulf Radio offices.
	15. Enlistment of natives of India for service in the colonies.*
	16. Lighting and buoying of the Persian Gulf. (229 A)
	M. 17. Payments on account of the Hong-Kong Regiment and Police, Asiatic Artillery, and Singapore Company of Artillery.
	18. Balances of Shipping-Masters' accounts. (239)
	19. Muscat Subsidy. (231)
	P. 20. Defence Works at Aden. (232)
	21. Cancelled.
	M. 22. <i>Expedition to the</i> (224)
	23. Miscellaneous payments : (225)
	Civil.
	Military.
	Marine.
	Post Office and Telegraphs.

(224) and (225) See last page.

(229) The blank should be filled up as occasion requires.

(229-A) A moiety of the expenditure on account of the lighting and buoying of the Persian Gulf is recoverable from the Imperial Exchequer. See Note (142 A.)

(230) See note (123).

(231) The Muscat Subsidy is a grant of R7,200 per mensem made to the Imam of Muscat, and debited in full to Indian Revenues.

(232) A moiety of the expenditure at Aden is recoverable from the War Office.

(233) In the Finance and Revenue Accounts, the transactions under this head should be combined with "His Majesty's Imperial Government—Miscellaneous" in the same manner as "Stamps on Military Commissions" are combined with "Other Remittance Transactions—Miscellaneous receipts."

*These heads should be opened *per contra* for the exhibition of written-back, refunds, or recoveries in respect of these items.

(N. B.—The abbreviated headings in italics on the margin may be used in the Detail and other books.)

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—*contd.*

*Remittance Account between
England and India—
contd.*

(c) OTHER REMITTANCE TRANS-
ACTIONS (RECEIPTS).

- 13a. *Advances in England to Agents to the Paymen-
Indian* Civil Funds.*
14. Bills drawn by the Mission to the Court of *Persian
Persia. (234)* *Bills.*
- *M.15. Family and Miscellaneous Remittances made *Other A
by means of rolls. (235)* *liances.*
16. Cultivation of Cinchona.
- *17. Family Allotments :
Civil.
Military.
Public Works.
Marine.

(234) These bills are drawn on the Secretary of State by His Majesty's Minister at Teheran, and after payment in England they are debited to the Government of India.

(235) Includes the following sub-heads :—

Family Remittances of the British Army, Regimental.

Family Remittances of British Officers and Men on Staff employ.

Family Remittances of the Staff Corps and Indian Army.

Miscellaneous Remittances of the Indian Army through the accounts of Military Account Officers.

Effects of deceased soldiers.

Miscellaneous Remittances and Effects and Credits of the British Army.

Remittances of Savings Bank Balances.

Miscellaneous Remittances of British Officers and Men through the accounts of Military Account Officers.

Family Remittances of the Bengal Pilot Service.

Prize-money.

On the Payment side it includes also—

The estates of soldiers transferred for payment in England.

*These heads should be opened *per contra* for the exhibition of writes-back, refunds or recoveries in respect of these items.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<p style="text-align: center;">T.—Remittances—concl'd.</p> <p><i>Remittance Account between England and India—concl'd.</i></p> <p>(d) OTHER REMITTANCE TRANSACTIONS (RECEIPTS) - <i>concl'd.</i></p> <p>(e) OTHER REMITTANCE TRANSACTIONS (PAYMENTS).</p>	
<p><i>Provincial, etc., res.</i></p> <p><i>Provincial, Pay and pensions.</i></p>	<p>*18. Remittances by Administrator General. (236)</p> <p>19. East Indian Railway Company, P. W. D.</p> <p>19a. Rajputana-Malwa Railway.</p> <p>20. Southern Mahratta Railway Company, P. W. D.</p> <p>20a. Indian Midland Railway.</p> <p>20b. Bengal-Nagpur Railway.</p> <p>20c. Bengal Central Railway.</p> <p>20d. Bengal and North-Western and Tirhoot Railway.</p> <p>20e. South Indian Railway.</p> <p>20f. Lucknow-Bareilly Railway.</p> <p>*21. Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, etc.</p> <p>*22. Pay and pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc.</p> <p>*M.23. Stamps on Military Commissions.</p> <p>24. Miscellaneous Receipts : (237)</p> <p>Civil.</p> <p>Military.</p> <p>Public Works.</p> <p>Marine.</p> <p>Post Office and Telegraphs.</p> <p>25. Southern Mahratta Railway Company, P.W.D.</p> <p>26. Miscellaneous Payments : (237)</p> <p>Civil.</p> <p>Military.</p> <p>Public Works.</p> <p>Marine.</p> <p>Post Office and Telegraphs.</p>

(236) The transactions under this head will shortly cease, as future incumbents of the office named will not be allowed the privilege of remittance through the Government account.

(237) (1) Stamps on Military Commissions.

(2) Stamp duty and fees on Letters Patent.

(3) Retrenchments recovered in England.

(4) Recoveries from the British Museum and Bodleian Libraries for Books supplied from India.

(5) Payments to Royal Agricultural College, Cirencester, on account of stipends, etc., of native students.

(6) Remittance Transactions in respect of Exhibitions.

* (7) Cost of Privy Council Appeals.

(8) Payments to and recoveries from private persons by the India Office.

(9) Compensation awarded by Bonus Committees.

* These heads should be opened *per contra* for the exhibition of written-back, refunds, or recoveries in respect of these items.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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U.—Secretary of State's Bills.

<i>Council bills.</i> SECRETARY OF STATE'S BILLS DRAWN.	27. Bills drawn on India by the Secretary of State : (239) London Bills Payable, Principal. (238) London Bills Payable, Exchange. (238) London Bills Payable, Telegraphic.
--	--

V.—Cash Balance.

CASH BALANCE. (239) In the Central Books, a head Sundry Accountants General with an inner column for each of the nine provinces.	On the local accounts, a head for the Presidency Bank (Head Office) and for each Collector who renders a Treasury Account. Local Remittances in transit.
--	---

(238) Council Bills are charged on receipt of advice (1) to "Bills drawn on India by the Secretary of State" for value at R15 per £ by credit to "London Bills Payable, Principal"; (2) to "Exchange on Remittance Accounts" in the case of bills drawn on Calcutta, and "Account current with India" in the case of bills drawn on Madras or Bombay for the difference between the value at R15 per £ and the amount actually drawn for, by debit or credit to "London Bills Payable, Exchange." The bills when paid are debited at 16d. the rupee to "London Bills Payable, Principal" and to "London Bills Payable, Exchange" for the deficit or excess exchange; the balances of these two heads represent the bills outstanding and the exchange thereon. In the yellow book, a net entry against "Secretary of State's Bills paid in India" is taken, instead of the gross entries under "London Bills Payable, Principal," and the debit against "Bills drawn on India by the Secretary of State."

(239) The figures of the Treasury accounts are brought upon the Provincial books, and the figures of the Provincial accounts are brought upon the Central books by debit and credit to this head, the debit balance of which accordingly represents the available cash balances—see F. D. 384 of 25th January 1879. The figures of Departmental accounts are brought in in the form "Sundries Dr. to Sundries," the difference between the opening and the closing balance of each account being posted under the head "Departmental Balances" as one of the Dr. or Cr. Sundries according as the closing balance is greater or smaller than the opening balance. The total balance at debit of the advance head, therefore, represents the departmental balances which are not available for general purposes.

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Form 88.
(See Chapter 35, Article 737.)
(To be printed on royal paper.)

Date of birth
document

Name

**ORDERS OF GOVERNMENT
RESPECTING ALLOWANCES.**

DATES FROM WHICH DUE.

ORDER	Ref. to Pay Col.	Monthly emoluments and deductions.	1	2	3	4	5	6 to 20*	21	22	23	24	25
DATE													
Date.	Page.												
		Pay Acig. Alice.											
		Ex. Comp. Alice.											
		Annuity Ded.											
		Net Chargeable											
		Deductions—											
		Income Tax											
		Net Payable											
		Advice No.											

* There will be five sets of money columns, one below the other, each set consisting of five money columns.

Form 90-A.

Memorandum of information issued for the guidance of officers proceeding on leave (other than privilege leave) out of India.

Subsidiary Leave.

1. The grant to an officer leaving India on long leave with allowances (except when combined with privilege leave under Article 233, Civil Service Regulations) carries with it the grant of subsidiary leave, provided that he leaves from an Indian port. The minimum amount admissible is ten days, otherwise the amount is calculated in the same way as joining time. No subsidiary leave can be prefixed when privilege leave is combined with long leave, the latter commencing from the date subsequent to that on which the former terminates.

Commencement of Leave.

2. If an officer going on furlough or special leave out of India is prevented by sickness or other urgent or adequate reason not within his own control, such, for example, as the postponement of the departure of the vessel in which his passage is engaged, from embarking within his subsidiary leave, the Local Government may order that his furlough or special leave shall begin in India at the end of his subsidiary leave otherwise admissible without forfeiture of his subsidiary leave. In the absence of such special order, if an officer remains in India after the end of subsidiary leave, his furlough or special leave dates from the beginning of his subsidiary leave. Ordinarily subsidiary leave extends up to and includes the day before the departure of the vessel in which an officer sails, and the day of sailing is the first day of furlough or special leave. See Chapter XIII, Section V, and Chapter XIV, Section III, Civil Service Regulations.

Departure.

3. In cases of leave to which privilege leave is not prefixed from whatever port an officer may sail, the Accountant General will pay or authorise the payment of his allowances up to the date before the anticipated date of departure of the steamer. The two documents accompanying this memorandum are—

- (i) a certificate of departure which the officer is to sign, stamp, and post to the Accountant General;
- (ii) a last-pay certificate which he must take with him to England. If the certificate cannot be prepared in time, it will be forwarded to the officer through the India Office or to any address he may furnish.

4. When privilege leave is prefixed to other leave, pay or salary (up to the date preceding that on which privilege leave begins) is payable in India under the usual rules; as regards privilege leave allowances, the officer will be given the option either to draw these in India or at the Home Treasury. An officer must inform the Account Office, in form 15, from what Treasury he wishes to draw these allowances and through what agency.

He must also on the same form state to what address his last-pay certificate on which he will draw allowances including privilege leave allowances if payable at the Home Treasury is to be sent; and it is necessary that he should report to the Account Office concerned the date of sailing of the vessel in which he leaves India in every case of departure on long leave whether taken by itself or in combination with privilege leave.

5. Unless specially otherwise ordered, leave must begin within thirty-five days of the date on which it is granted (Article 840, Civil Service Regulations). This rule does not apply to Military Officers subject to the Furlough Rules of 1868. In their case the grant of furlough out of India holds good for three months from the date of the G. O. notifying it.

Fund Subscriptions.

6. Subscriptions on account of the Bengal, Bombay, and Madras Civil Funds, and the Bengal and Madras Service Family Pension Fund may be paid either in India or in England at the option of the subscriber, and arrangement should be made for such payment by the

subscriber. Subscriptions for the Uncovenanted Service Family Pension Fund, the General Family Pension Fund, and the Hindu Family Annuity Fund, are not payable in England.

6A. Subscriptions to the General Provident Fund may be paid by remittance in cash to the Audit Office in the case of an officer on leave who draws his leave allowances from a Colonial Treasury, but when a subscriber draws his leave allowances from the Home Treasury of the Government of India, his subscription may be paid by deduction from such allowances.

An officer who draws his leave allowances from the Home Treasury and who desires to subscribe during leave must notify his intention beforehand in order to allow of the deductions from his leave allowances being noted in his last-pay certificate. He will not be subsequently permitted to discontinue subscribing during leave.

7. An officer before his departure should communicate—

- (i) if a member of the Indian Civil Service or subscribers to the Bengal and Madras Service Family Pension Fund, with the Comptroller, India Treasuries;
- (ii) if any other civil officer, with the Secretary of the Fund to which he subscribes, informing him of the arrangements he proposes to make regarding the payment of his subscriptions during his absence.

8. Contributions due under the Indian Civil Service Family Pension Regulations must be paid in England in sterling. If a subscriber, previous to quitting India, has commenced the payment of any donation by instalments, he may either complete the payment of his donation in India before leaving or pay the remaining instalments in England at English rates. Subscribers to this Fund will obtain from the Audit Officer concerned a certificate of the date up to which they have paid their subscriptions.

Arrival in England.

9. When an officer arrives in England he should at once report his arrival by letter to the Under Secretary of State for India, India Office, giving an address at which letters will find him, and he should forward his last-pay certificate to the same authority on arrival, or as soon as he receives it from India.

Payment of Leave Allowances in England.

10. The leave allowances of all officers are issued at the Home Treasury monthly in arrears on the first day of each month. They are made up to the following quarterly dates, *viz.*, 21st March, 30th June, 30th September and 31st December, and they are paid in monthly instalments, the first two instalments in each quarter being the net amount accrued, omitting shillings and pence, and the third instalment being the balance due for the quarter. They are paid to the officer on his personal application, or to his banker or other agent duly authorised under power-of-attorney on production of a life-certificate filled up and executed in the manner directed thereon (except in cases where proof of existence is not required owing to the banker having guaranteed the Secretary of State against loss consequent on his dispensing with the production of such proof), or, on presentation of a draft duly filled up and signed by the officer in a form which with the requisite form of life-certificate attached may be obtained from the India Office, London, on the officer's written application.

Payment in a Colony.

11. If an officer intends to draw his leave allowances in any of His Majesty's Colonies, the Audit Officer concerned will furnish him with a warrant addressed to the Colonial Officer concerned only on condition that any Fund subscriptions due from him shall either be paid in advance or taken by deduction; in the latter case, the warrant to the Colony should show only the net allowance payable after such deduction. Each payment made in the Colony will be endorsed upon the warrant which upon an officer's return to India should be delivered by him to the Audit Officer concerned and will serve as a Last-pay Certificate.

Leave on Medical Certificate.

12. An officer taking leave out of India on medical certificate should take with him one copy of the Medical Report upon his case, and be prepared to produce it before the Medical Board at the India Office if required to do so.

Extraordinary Leave without Allowances.

13. An officer proceeding on Extraordinary Leave without allowances to Europe or to a Colony in America or the West Indies must take with him a certificate of leave in the

following form from the Audit Officer in whose circle of audit his appointment is held. If the officer visits England or has occasion to apply for an extension of leave, the certificate should be presented at the India Office. If not previously presented, it must be forwarded to the India Office when permission to return to duty is applied for.

*Certificate of leave granted to (name of, and designation of office held by) officer
proceeding out of India.*

1. Government under which employed.
2. Date of beginning and ending of any leave already taken; the nature of such leave and the rule under which it was taken.
3. Article of the Civil Service Regulations under which the leave is granted.
4. Period of leave.
5. Date of commencement of leave.

(Signature.)

Audit Officer.

(Place).

Return to duty.

14. An officer on long leave in Europe whose leave was granted or has been extended on account of ill health, whether it be technically leave on medical certificate or not, may not return to India without obtaining the permission of the Secretary of State. He must apply for this permission about three months before the end of his leave. An officer returning to India at a time other than that fixed for him by his own Government must understand that he is liable to be kept on subsistence allowance until a suitable vacancy occurs to which to post him (Articles 221 and 237 (b), Civil Service Regulations). After obtaining permission to return to India, an officer should apply to the India Office for the adjustment of his pay and for a last-pay certificate which will be issued about a fortnight before he embarks. If he draws pay through an Agent, he should furnish the Agent with precise instructions.

15. An officer may not, without the permission of the authority which granted him leave, return to duty more than fourteen days before the end of long leave. The rule applies to Military Officers subject to the Military Leave Rules. He must obtain permission to return to duty from the Local Government (Article 223, Civil Service Regulations).

16. An officer whose leave was granted or has been extended on account of ill health, whether the leave be technically leave on medical certificate or not, is required to satisfy the Medical Board at the India Office as to his fitness to return to duty. Ordinarily he must attend at the India Office for examination by the Board, but in special cases, particularly if he be residing at a distance of more than 60 miles from London, a certificate from two medical practitioners may be accepted. The certificate must be furnished in a form which may be obtained from the India Office.

17. A Gazetted officer must report his return to duty to the Local Government under which he is employed. A member of the Indian Civil Service on the Bengal Establishment employed directly under the Government of India returning from long leave must also report his return to the Government of India in the Home Department (Article 223, Civil Service Regulations).

18. An officer may leave India or return to India, by any port, but his furlough or special leave when not combinable with privilege leave begins on, and includes, the day of departure of the vessel from the port where he first meets it. In either case, it ends on the day before the arrival of the vessel at the port where he last quits it.

Example.—The furlough or special leave of an officer sailing from Calcutta in a vessel which touches at Madras begins on the departure of the vessel from Calcutta and not from Madras.

19. An officer is not entitled on his return from leave to resume, as a matter of course, the particular appointment he vacated before his departure on leave, even though that appointment may be his substantive appointment; he should ask for and await orders on the subject.

20. On return to duty the last-pay certificate obtained from the India Office should be exchanged for a last-pay certificate which the Audit Office will furnish addressed to the Treasury at which after his return the officer intends to draw his allowances.

Extension of Leave.

21. An applicant for an extension or commutation of leave on medical certificate, who is residing out of India, must satisfy the Medical Board at the India Office as to the necessity for the extension or commutation. Ordinarily he must attend at the India Office for Examination by the Board, but in special cases, particularly if he be residing at a distance of more than 60 miles from London, a certificate in a form to be obtained from the India Office and signed by two medical practitioners may be accepted. A certificate obtained abroad and signed by foreigners must be attested by consular or other authority as bearing the signatures of qualified medical practitioners.

22. Furlough out of India on medical certificate may be commuted into leave without medical certificate, if such leave was due at the time when the original furlough was granted, and if the officer seeking commutation is certified, in the manner prescribed, to have recovered his health.

23. When extension of the commuted furlough is applied for, the officer applying for such extension must produce the necessary evidence that the Local Government to which he is subordinate consents to the extension of his leave.

An officer absent on long leave in Europe or in any of the Colonies in America or the West Indies, who wishes to have his leave extended or commuted, must apply to the Secretary of State about three months before the expiration of his leave, and produce with his application evidence that the Local Government had been referred to by him and had no objection to the extension or commutation asked for (Article 237 (a), Civil Service Regulations).

An officer on long leave in any of the Colonies or dependencies other than those in America or the West Indies, who wishes to have his leave extended or commuted, must apply to the Local Government or other authority in India which granted the original leave, three months before the expiration of the leave.

Absence after Leave.

24. An officer who remains absent after the end of his leave is entitled to no allowance for the period of such absence and ceases to have a lien on any appointment :—

- (i) if his leave was furlough or leave on medical certificate, immediately, and
- (ii) if it was special leave on private affairs or privilege leave, after a week.

Advances.

25. An officer returning from leave out of India may be granted an advance of his leave allowance for the unexpired portion of his leave subject to a maximum of 35 days from the date of embarkation from India. On arrival in India an advance not exceeding two months' pay and also not exceeding ₹1,000 may, if he desire it, be paid to an officer by or under the order of the Audit Office. These advances are recoverable by instalments not exceeding one-third of salary.

To a Chaplain proceeding on furlough (not combined with privilege leave) to England, an advance of the first quarter's allowance may be made in India, which will not be recoverable in the event of his death [Article 585 (b), Civil Service Regulations].

To a Military officer subject to the Military Furlough Regulations of 1868, proceeding on furlough (not combined with privilege leave) to England, an advance of furlough pay may, if he desire it, be made for three months from the date of embarkation. Payments in continuation will be made in England on the expiration of four months from that date.

Foreign Service during leave.

26. An officer on furlough is not permitted to accept employment in foreign service except with the previous sanction of the Secretary of State or the Government of India according as his furlough is taken out of or in India.

Resignation of service after Combined Leave.

27. When an officer has been granted privilege leave in combination with other leave, he shall not be allowed to resign the service until a period of at least six months has elapsed from the beginning of his combined leave.

Form 91.

(Cancelled.)

Form 92.

(See Chapter 35, Article 784.)

HISTORY OF SERVICES OF
Bruce, Robert, B. A., C.I.E. { *Joined the service, 5th April 1863.*
Arrived, 4th September 1863.

Station.	Substantive appointment.	Date.	Officiating appointment.	Date.
Unattached	Indian Civil Servant	4th September 1863	.....	.....
Burdwan	Assistant Magistrate and Collector	12th September 1863	.....	.....
Ditto	Ditto	.....	.....	.....
Patna	Joint Magistrate and Deputy Collector, 2nd grade	3rd September 1864	Sub. pro tem. Joint Magistrate and Deputy Collector, 2nd grade	2nd April 1864
Ditto	Ditto	2nd August 1866	.....	.....
Purneah	Ditto	.....	Magistrate and Collector	3rd September 1867.
	<i>Subsidiary leave for 13 days from 2nd May 1864.</i>			
	<i>Special leave for 5 months from 15th May 1865.</i>			
On leave	Magistrate and Collector, 3rd grade, Monghyr	4th August 1865	.....	.....
	<i>Exceeded subsidiary leave by 2 days, viz., 27th and 28th November 1865.</i>			
Monghyr	Magistrate and Collector, 3rd grade, Monghyr	20th November 1865	.....	.....
	<i>Exceeded joining time by 3 days, viz., 2nd to 4th April 1872.</i>			
Calcutta	Magistrate and Collector, 3rd grade, Monghyr	.....	Secretary, Board of Revenue	5th April 1872.
Ditto	Ditto	.....	Secretary, Government of Bengal, Revenue and Statistical Department	5th July 1873.
	<i>On special duty in the Bengal Secretariat from 2nd November 1874 to 3rd August 1875.</i>			
Ditto	Secretary, Government of Bengal, Revenue and Statistical Department	2nd August 1875	.....	.....
	<i>Subsidiary leave for 14 days from 1st April 1879.</i>			
	<i>Furlough for two years from 15th April 1879, of which one year to count as service for pension, viz., Financial Department No. 3543, dated 2nd April 1880.</i>			
	<i>Subsidiary leave for 4 days from 15th April 1881.</i>			
Calcutta	Secretary, Government of Bengal, Financial Department	10th April 1881	.....	.....
	<i>Held charge of the office of Chief Secretary, Government of Bengal, in addition to his own duties from 3rd to 17th June 1882.</i>			
	<i>Exceeded privilege leave by 2 days, viz., 2nd and 3rd December 1882.</i>			

Form 92—continued.

(See Chapter 35, Article 784.)

HISTORY OF SERVICES OF

Bruce, Robert, B.A., C.I.E. { *Joined the service, 5th April 1863.*
Arrived, 4th September 1863.

Station.	Substantive appointment.	Date.	Officially Appointment.
Calcutta	Secretary, Government of Bengal, Financial Department . . . . .	...	Secretary, Government of India, Home Department 4th April 1883.
Ditto	Secretary, Government of India, Home Department	4th August 1884. . . . .	...
Calcutta	Secretary, Government of India, Home Department	26th April 1891 . . . . .	...
Burma	Ditto . . . . .	.....	Chief Commissioner 3rd August 1892.
Ditto	Chief Commissioner, Burma	4th December 1892 . . . . .	.....

Subsidiary leave for 10 days from 2nd February 1883.

Furlough for 3 years from 18th February 1883, and extension for one year on medical certificate granted by the Secretary of State from 12th February 1890.

Extraordinary leave for 2 months from 13th February 1891.

Out of employ in India for 14 days from 12th April 1891.

Privilege leave for 1 month from 3rd January 1893.

Subsidiary leave preparatory to retirement for 12 days from 4th September 1893.

Permitted to resign the Indian Civil Service from 16th September 1893.

*Library Works.—A treatise on famine in India.
 History of Burma.*

Form 93.
(See Chapter 35, Article 790.)
Scale Register of Magistrate-Collector, 1st grade. Number of Appointments (10).

Present on duty in.	APRIL.		MAY.		JUNE.		JULY.		AUGUST.		SEPTEMBER.		OCTOBER.		NOVEMBER.		DECEMBER.		JANUARY.		FEBRUARY.		MARCH.	
	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.
NAME OF INDIVIDUAL SERVING.	Adm. No.																							
	Serial numbers connecting periods and to																							
	Date from																							
	Date to																							
	Serial numbers connecting periods and to																							
	Date from																							
	Date to																							
	Serial numbers connecting periods and to																							
	Date from																							
	Date to																							
Permanent.	1-A																							
	1-B																							
	2-C																							
	3-D																							
	4-E																							
	5-F																							
	6-G																							
	7-H																							
	8-I																							
	9-J																							
Acting.	10-K																							
	P																							
	Q																							
	TOTAL																							

Note.—The number 2 in column 2 for each month connect together the periods in column 2 which form parts of the same chain. The highest number in it shows the number of appointments accounted for by the broken periods.

(Condensed, to be printed on open demy.)

N.B.—Residence at Haileybury College, to be reckoned as actual residence in India, is distinguished in red ink in column of "Actual residence."

The date of original rank is that of arrival in India of the first civil servant of the same season. The column "On furlough" should include all sick leave taken. The column "On special leave" should show all long leave not included in the other two columns.

Form 97.

(See Chapter 35, Article 799.)

(To be printed on foolscap.)

Note of Services of Chaplains in the Punjab in the year 1891-92.

Name.	Gazetto.	Order.	Date of resigning charge.	Date of taking charge.	Period of absence on leave.	
					Mos.	Days.
Rev. A.B.C.	<i>Pun. Gaz.</i>					
	3rd Apl.	Transferred from U. P.	...	...	...	...
	Ditto	To be Chaplain of Mooltan	...	20th Apl.	...	...
	5th May	Two months' privilege leave	10th May	9th July	2	...
	10th Oct.	Four months' sick leave	1st Oct.	20th Dec.	2	20
	15th Dec.	Transferred to Bengal	5th Jan.	...	...	...
Rev. C.D.E.						

1. The services of a Chaplain of the Church of Scotland are to be returned in similar form.

2. The name of a Chaplain who has left India on furlough should be entered in the return for two years, with quotation only of the order granting furlough, in order to secure continuity of record.

Form 100.

(See Chapter 36, Article 812.)

(To be printed on open royal.)

Fired establishment of the Collector of _____ for the four years commencing April 1, 1888.

Orders of Government.	Name of Section.	SANCTIONED PAY OF SECTION.			AMOUNT PAID FOR EACH MONTH, WITH QUOTATION OF NO. AND MONTH OF VOUCHER.			REMARKS.
		Minimum.	Maximum.	Actual on 1st April.	February.	March.		
	1688-89. Mundiahooh Tehsil.	246	268	246	Columns for five months, each 12 inch wide. ... Columns for seven months, each 12 inch wide, including those for February and March. ... Refunded on bill for March. (1-6) 15 0 0	(7-4) 190 F 2-12-0 *W. 28-8-9 4 0	• •	

This form shows only the upper quarter of the pages.

FORM 103.

Form 105.

[See Chapter 39, Article 845 (a)]

(Condensed by compression of columns marked * ; to be printed on open folio-cap, S lines to page.)

Register of Pension Payment Orders issued for Pensions chargeable to "29. — Suppension Allowances, etc."

No. of P. P. O.	Particulars of Government Orders.	Date of P. P. O. and initials of G.O.	Name and Cast.	Date of Birth, Christian Era.	Designation of Last Employment and amount of P.P.	Date on which Employment ceased.	Period counted as service.
1	2	3	4	5	6	7	8
	i.e., No. and date, name of Government issuing, and register No. on record file.						

Average Emoluments.	Class of Pension.	Monthly Amount.	Register showing village and persons.	Personal Marks.	When Payable.	Remarks.
9	10	11	12	13	14	15
						i.e., date of issue of duplicate with initials of officer signing, or cancellation of order (date and cause).

N. E.—In the Register for Political Pensions and that for Assignments and Compensation, in Columns 6 to 9, substitute 9, Cause of grant; 17, Term for which payable; 8, Note regarding succession; 19, Date of commencement of pension.

Form 109.

(See Chapter 39, Article 857.)

A.

(For pension, Indian Civil Servants.)

No. _____

Certified that Mr. _____, late of the Indian Civil Service, _____ has drawn his annuity at _____, at _____ equivalent to £ _____ a quarter, for the quarter ending _____ and to no later date, and that no further payment on account of his annuity will be made in India. His annuity is chargeable to _____

OFFICE OF THE ACCOUNTANT GENERAL, }

The _____ 191 . }

Accountant General.

B.

(For pensioners not having been Members of the Indian Civil Service.)

No. _____

Certified that Mr. _____, a Government pensioner, formerly _____ under the Government of _____, has drawn his pension at _____, at ₹ _____ a month up to the _____ and to no later date, and that no further payment on account of his pension will be made in India. His pension is chargeable to _____

OFFICE OF THE ACCOUNTANT GENERAL, }

The _____ 191 . }

Accountant General.

Form 109-A.
 (See Chapter 39, Article 858.)
Comparison of the actual rates of Mortality of Civil pensioners European (including Eurasian) Native *with the probable rates calculated*
for Native Army Pensioners.

AGE.	I. PENSIONERS NOT EXCEEDING R10.				II. PENSIONERS EXCEEDING R10 AND NOT EXCEEDING R50.				III. PENSIONERS EXCEEDING R50.				TOTAL OF THE THREE GRADES OF PENSIONERS.			
	Number exposed to risk, namely, half the sum of the numbers on the roll at the beginning of the year as shown in lines 4 and 9 of Form No. 40A.	(1) Number died in 191 (4)	Ex-pected between ex-pected deaths period and the roll at the end of the year as shown in lines 4 and 9 of Form No. 40A.	Difference between ex-pected deaths period and the roll at the end of the year as shown in lines 4 and 9 of Form No. 40A.	(2) or minus.	Number exposed to risk, namely, half the sum of the numbers on the roll at the beginning of the year as shown in lines 4 and 9 of Form No. 40A.	(3) Number died in 191 (4)	Ex-pected between ex-pected deaths period and the roll at the end of the year as shown in lines 4 and 9 of Form No. 40A.	Difference between ex-pected deaths period and the roll at the end of the year as shown in lines 4 and 9 of Form No. 40A.	(2) or minus.	Number exposed to risk, namely, half the sum of the numbers on the roll at the beginning of the year as shown in lines 4 and 9 of Form No. 40A.	(3) Number died in 191 (4)	Ex-pected between ex-pected deaths period and the roll at the end of the year as shown in lines 4 and 9 of Form No. 40A.	Difference between ex-pected deaths period and the roll at the end of the year as shown in lines 4 and 9 of Form No. 40A.	(2) or minus.	Rate of Mortality per cent.
0 to 5																
6 to 10																
11 to 15																
16 to 20																
21 to 25																
26 to 30																
31 to 35																
36 to 40																
41 to 45																
46 to 50																
51 to 55																
56 to 60																
61 to 65																
66 to 70																
71 to 75																
76 to 80																
81 to 85																
86 to 90																
91 to 95																
Total																

(1) The number to be entered in this column is the number of reported deaths (line 11 of Form No. 40A., plus the number of lapses (line 12 of Form No. 40A.) minus the number of renewals (line 6 of Form No. 40A.))

(2)	Age.	Rate of Mortality per cent.	Age.	Rate of Mortality per cent.	Age.	Rate of Mortality per cent.	Age.	Rate of Mortality per cent.
0 to 5	21 to 25	1.7	51 to 55	5.2	71 to 75	15.6		
6 to 10	26 to 30	4.4	56 to 60	5.7	76 to 80	21.		
11 to 15	31 to 35	5.	61 to 65	5.	81 to 85	28.		
16 to 20	36 to 40	8.	66 to 70	10.	86 to 90	35.		
	41 to 45	2.4		3.3	91 to 95	50.		
	46 to 50							

Form 109B.

(See Chapter 39, Article 859.)

Statement showing the total amounts of wound and other extraordinary pensions and gratuities sanctioned by the Secretary of State, the Government of India, and the Local Government of during the year 1899-1900.

	Amount of pensions.	Amount of gratuities.
To officers who are wounded or injured in the execution of duty.		
To the families of officers who are killed or who died from injuries, disease,* etc. while in the execution of duty.		
TOTAL		
To the families of officers who die of plague contracted in the discharge of duty connected with plague as follows :—		
(a) families of Police officers		
(b) families of Civil officers other than Police officers.		
(c) families of Native soldiers		
TOTAL		
GRAND TOTAL		

* Other than plague which should be shown in the entries below.

FORM 112.

112.

Article 874.)

Double Foolscap.)

Deposits.

		REPAYMENTS TAKEN FROM RECEIPT REGISTERS OR CLEARANCE REGISTER.																
District.	YEAR OF DEPOSIT.	April 19	May.	June.	July.	August.	September.	October.	November.	December.	January 19	February.	March.	Transfer entries.	Total Repayments.	Credited to Govern- ment.	GRAND TOTAL.	Balance on 31st March 19
AGRA.	1880-90																	
	1890-01																	
	1891-02																	
	1892-03																	
	TOTAL																	
ALLAHABAD	1880-90																	
	1890-01																	
	1891-02																	
	1892-03																	
	TOTAL																	

Form 113.

(Chapter 41, Article 876.)

(To be printed on foolscap.)

Number Book of orders for Refund of Lapsed Deposits.

Date.	Serial No.	Amount.			Date of Payment.	REMARKS.
		<i>K</i>	<i>a.</i>	<i>p.</i>		

Form 119.

(See Chapter 43, Article 908.)

(Condensed form representing a deny page.)

Remittance Check Register for the month of July 1891.

CASH REMITTANCES BETWEEN TREASURIES.

Date of Remittance.	AMOUNT DEBITED.			Unadjusted credits carried forward.	Initials of Auditor.	AMOUNT CREDITED.			Initials Auditor.	Unadjusted debits carried forward.
	Remitting Treasury.	Previous months.	Current month.			Receiving Treasury.	Date of Credit.	Previous months.		
A	Brought forward from last month.	2,00,000								
B	...	50,000								
C	...	1,50,000								
		4,00,000								
July.		20,000								
		10,00,000								
		5,00,000								
		2,00,000								
		6,00,000								
		4,00,000								
		2,00,000								
		3,00,000								
		3,00,000								
		5,00,000								
		7,50,000								
		2,50,000								
		50,20,000								
		10,000								
		Agreed with Detail-Books.								
		54,30,000								
		Agreed with Detail-Books.								
		54,30,000								

Form 120.

(See Chapter 44. Article 924.)
(Full Size, to be printed on foolscap.)

Register of Permanent Advances in the District.

Sanctioning order.	Office for which sanctioned.	Date of drawing.	AMOUNT.			
			1893-94.	1894-95.	1895-96.	1896-97.
		Total on 1-4-93.				
		Total on 31-3-94.				

Form 121.

(See Chapter 45. Article 938.)

Register of Officers lent or transferred to Foreign Service.

No. _____ Name _____
 Date of Birth _____

1. To whom lent	
2. Official designation*	
3. MONTHLY RATE OF	(a) Gross salary under old rules, Article 810
	(b) Assumed pay under Article 808
	(c) Actual salary under Article 823
3A. Pay in British Service	
3B. Date of first appointment in the British Service	
4. No. and date of order	
5. RATE OF MONTHLY CONTRIBUTION FOR	(a) Leave and pensionary allowances under Article 810
	(b) Leave and pensionary allowances under Article 809 (a) (i)
	(c) Leave and pensionary allowances under Article 823
	(d) Pension only under Article 809 (a) (ii) and old rules
6. When lent	
7. Where to be recovered	

Notes.—Leave.

No. and date of order.	Kind of leave.	Article of C. S. R.	Period of leave.	
			From	To

Notes.—Penal Interest.

Amount of interest due.	No. and date of reference.	Amount covered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount covered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount covered.	Date of recovery.

** Other Notes.*

* That is, of the post held substantively before his transfer. In the case of a ministerial officer, the fact of his transfer should be distinctly noted in the Annual Book of Establishment.

Form 123.

(See Chapter 45, Article 940.)

Register of special Recoveries.

No. _____

1. From whom recoverable	
2. On what account	
3. At what Treasury	
4. Annual or total amount	
5. Amount of instalment	
6. Date of instalment	
7. Number, date, and substance of Government Order.	

No. _____

1. From whom recoverable	
2. On what account	
3. At what Treasury	
4. Annual or total amount	
5. Amount of instalment	
6. Date of instalment	
7. Number, date, and substance of Government Order.	

Form 126.

(See Chapter 46, Article 958.)

Statement of Loans granted under the Rules of the late Military Funds to Military Officers in Civil employ during the month of 191

Actual date of payment.	Name, Rank, and Corps of Officer.	No. and DATE OF WARRANT FOR PAYMENT.		Amount.	REMARKS.
		No.	Date.		

Forwarded to the Controller of Military Accounts, Eastern Circle, for information.

*Dated
The*

191

Accountant General.

Form 129.

(See Chapter 47, Article 972.)

(Full size.)

Retrenchment Slip.

ACCOUNTANT GENERAL'S OFFICE,

Dated 191 .

To

Please note that the Treasury Officer, _____, has been instructed to recover from the next bill presented by Mr. _____ the amount named below:—

COUNTERFOIL.

No. and date of Voucher

Amount	R	a.	p.

Disallowed by countersigning Officer.

Reason. Pay and acting allowance overdrawn.

Travelling allowance overdrawn.

For explanation, see reverse.

No.

Copy forwarded to the Treasury Officer, _____, for information and guidance.

He should immediately forward any representation he may have to make, in order that, if it is accepted, the retrenchment order may be withdrawn.

Assistant Accountant General.

NOTE.—In the copy sent to the Treasury Officer, the entry "for explanation see reverse" should be scored through, no such explanation being required by the Treasury Officer.

Form 130.

(See Chapter 47, Article 974.)

(Condensed form representing an open sheet of medium.)

AMOUNT KEPT UNDER				OF ADJUSTMENT.													
Period of Account.	No. of Voucher under Objection.	NATURE OF ITEM.	Advances recoverable.	EXPENSE.		Item adjusted, but awaiting Final clearance.	Amount.	Service pay- ments for recovery.	NATURE OF OBJECTION.	Subsequent Remittances, etc.	MONTH IN WHICH THE ITEM WHICH ADMIT- TED, IF FULLY PAID, IS RECOVERED.				Amount of each portion admitted.	Date of credit of Voucher.	Amount.
				Receipts.	Payments.						Month.	13	14	15			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
		The nature of the receipt or payment must be clearly stated in every case; the objection will be stated on the other page.								To be clearly stated in every case.							
		Total of month's objec- tion. Balance from last month.							Total of columns 5 to 8.								
		TOTAL EXPENSE Deduct amount adjusted during the per. separate Register Add or deduct net adjust- ments in March final Balance carried forward.															

I certify that I have compared the entries of addition and deduction under Advances Recoverable and Suspense Account in this form with the original entries in the original Account and that they agree after the correction described in Note 1, Article 964.

Superintendent.

Form 131.

(See Chapter 47, Article 984.)

(Condensed form representing a medium page.)

Adjustment Register.

Month of Adjustment.	ORIGINAL		AMOUNT ADJUSTED UNDER				How Adjusted. a. Recovered in cash by Collector. b. Deducted from bill. c. By transfer entry No. d. Added to. e. Admitted to detailed bill. f. Admitted on stamped voucher. g. Admitted on explanation in Objection Statement. h. Admitted, vide Collector's No., dated	Initials of Superintendent.	
	No of Voucher or Date of Receipt of Receipts.	Period of Account.	Advances Recoverable.	EXPENSE.		Items adjusted awaiting final Clearance.	Cash Recoveries of Service Payments.		
				Credits.	Debits.				
This month is, of course, the account month, the month in whose accounts adjustment is made. Aug. 28 of Aug. '14 28 of Aug. '14									

* When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion, according to local circumstances.

FORM 133.

Form
[See Chapter
(Representing on open

Abstract of objections of

Month of Objection.	Objected to	Adjusted in April, 1891.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in September.
Balance of 1887-88 . . .							
Balance . . .							
" of 1888-89 . . .							
Balance . . .							
" of 1889-90 . . .							
Balance . . .							
" of 1890-91 . . .							
Balance . . .							
April 1891 . . .							
Balance . . .							
May . . .							
Balance . . .							
June . . .							
Balance . . .							
July . . .							
Balance . . .							
August . . .							
Balance . . .							
September . . .							
Balance . . .							
October . . .							
Balance . . .							
November . . .							
Balance . . .							
December . . .							
Balance . . .							
January 1892 . . .							
Balance . . .							
February . . .							
Balance . . .							
March . . .							
Balance . . .							
March Final . . .							
Balance . . .							
TOTAL . . .							
BALANCE . . .							

N. B.—The balance at the end of every

District for the year 1891-92.

[illegible]

month should be shown in red ink figures.

Form 134.

(See Chapter 47, Article 1001.)

Annual Statement of Objections raised prior to 31st March 1892, and outstanding on 31st July 1892.

Period of Account.	Number of Voucher.	Name of District.	Nature of item.	AMOUNT HELD UNDER								EXPLANATION OF DELAY IN ADJUSTMENT AND OF ACTION TAKEN.			
				Advances Recoverable.	Suspense.		Items adjusted, but awaiting clearance.	Service payments for Recovery.							
					Receipts.	Payments.		R a. p.	R a. p.	R a. p.	R a. p.				
1888-89	.	Ahmedabad	Law charges—Revenue Department.	...	...	...	...	1,663	2	4	...	Cases still pending.
"	.	"	Jail contingent abstracts.	...	...	...	...	617	11	7	...	Detailed bills called for.
			TOTAL	...	...	...	...	2,279	13	11	...	
"	.	Belgaum	Petty Construction and Repairs—Police.	...	...	...	...	749	9	6	...	Ditto ditto.
"	.	"	Amounts disallowed from Jail contingent bill.	10	4	0	Recovery promised.		
			TOTAL	749	9	6	10	4	0		
1889-90	.	Ahmednagar	Charges debitable to Petty supply Allowance.	15	0	0	Ditto ditto.	
"	.	"	Revenue contingent abstracts.	426	4	0	Detailed bills called for.		
			TOTAL	426	4	0	15	0	0		
"	.	Broach	Advances to Revenue Officers for purchase of tents.	800	0	0	Recoverable by monthly instalments.	

		800 0 0	...	...	...	29 8 0	Ordered to be recovered.
"	Acting allowances overdrawn by Collector's establishment.					...	
"	Travelling allowance overdrawn by Collector's establishment.					18 9 0	Ditto.
"	Police contingent abstracts.					314 0 0	Detailed bills called for.
	TOTAL	800 0 0	...	...	...	48 1 0	
Karachi	Acting allowances overdrawn by Mr. A. B. Superintendent of Police.	...	...	...	...	175 0 0	Will be recovered on Mr. A. B.'s return from furlough.
"	Travelling allowance of Educational Inspector's establishment overdrawn.	...	...	...	...	27 0 0	Recovery ordered.
"	Deficiency in remittance of treasure.	64 0 0	...	...	...	...	Ordered to be recovered.
Karachi	Amounts advanced at Bombay to Messrs. C. D., E. F., and G. H., to rejoin their appointments on return from leave.	1,500 0 0	...	...	...	...	Recoverable by monthly instalments.
	TOTAL	1,564 0 0	...	...	...	202 0 0	
Poona	Medical contingent abstracts.	...	...	...	...	269 8 6	Detailed bill called for.
"	Public Construction and Repair Revenue Department.	...	...	...	...	636 12 0	
"	Batta charges disallowed—Collector's establishment.	...	...	...	...	...	Ordered to be recovered.
"	Famine relief charges.	...	...	...	...	179 6 0	Detailed bill called for.
	TOTAL	...	...	...	...	1,065 10 6	
...	Total outstandings of all districts relating to 1891-92.	5,000 0 0	500 0 0	300 0 0	1,000 0 0	600 0 0	

Form 135.—

Form
(See Chapter

Objection Statement showing the result of the Audit and Examination
for _____

No. and date of voucher or date of receipt.	NATURE OF RECEIPT OR PAYMENT.	AMOUNT PLACED UNDER											
		Advances Recoverable.	EXPENSE.						Awaiting clearance.	Service pay-ment for recovery.			
			Receipt.		Charge.								
1	2	3	4	5	6	7	8	9	10	11	12		
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
No. of Items.	Grand Total of month's objections.												
	Memorandum of objectionable Items.												
	Balance from past month												
	Add—Total of month's objections.												
	TOTAL												
	Deduct—Amount adjusted during — as per separate Adjustment Register.												
	Balance outstanding												

Certified that the items for want of detailed bills have been taken from the

Auditor.

NOTE 1.—When the space in column 10 against any objection is found to be insufficient, the Treasury Officer may for some

NOTE 2.—The Treasury Officer is required specially to note on this Form the actual dates

(Cancelled.)

136.

47, Article 1002.)

of the *List of Payments (and of the Cash Account) of the Treasury*
191

Nature of Error of Objection.	Orders of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury (see foot-note 1 below).	MODE OF ADJUSTMENT (FOR USE IN A. G.'S OFFICE).		
			Date of credit or No. of voucher from which recovered.	Month of adjustment.	Amount.
8	9	10	11	12	13
					R a. p.

Total of columns 3 to 7.

I certify that I have compared the entries of addition and deduction under "Advances Recoverable" and "Suspense" in this form with those in the Classified Abstract for ———, and that they agree after the correction described in Note 1, Article 994.

Superintendent.

R a. p.

Forwarded to the ——— for early disposal and return within a week of its receipt or the cause of any delay explained by docket (see foot-note below). As there is, however, nothing really gained by the return of the statement either the same day or a day or two after receipt with such replies as "Extract sent to D. S. F., etc.," full advantage should be taken of the maximum number of days allowed to secure final replies from all the officers in the station, in order to return the statement in as complete a form as possible, so that the objections may be settled without the necessity of a further reference. The plan of sending "extracts" should be adopted only in the case of officers in Camp or in distant tahils, whose replies having to be given there will delay the return of the statement. Even in these, as in all other cases, every effort should be made to get back the "extracts" in time to be attached to or to be forwarded soon after the despatch of the statement, and for this purpose reminders should be sent on the third day, if necessary, to secure them.

Contingent Register into this Form and that none have been omitted.

Examiner.

STATION ———.

Date ———.

Deputy Accountant General
Comptroller

Date of receipt at Treasury 191
Returned to on date 191
Station

Officer in charge of Treasury.


See Note 2 below.

furnish his explanation in separate memoranda in order to keep this Form clean and tidy, as it is to be preserved years of receipt in and despatch from his office to check delays in submission.

Form 137.

(See Chapter 49, Article 1025.)

Pre-audit Cheque.

No.		No.	<i>Not payable at the bank of</i>
		<i>after o'clock on Saturday, or after 3 o'clock</i>	
		<i>on other days.</i>	
Pay to		Accountant General's Office.	
		_____ the _____ 191	
	Entered.	To the Bank of	
		Pay to _____ or order	
		Rupees	
		and debit the same to the account of the Accountant General.	
		R	

Assistant Accountant General.

Form 138.

(See Chapter 49, Article 1025.)

(To be printed on foolscap.)

Cheque Register of the Presidency Audit Department.

No. of Cheque.	To whom payable.	Voucher. No.	Description of charge.	Amount.

Form 139.

(See Chapter 49, Article 1026.)

(To be printed on foolscap.)

Cash Payment Register of the Presidency Audit Department.

No.	To whom paid.	Description of charge.	Amount.

Form 142.

(See Chapter 50, Article 1038.)

(To be printed on open royal.)

Register of Deductions from Bills paid by the Pre-audit Department during the month of 191

Date.	No. of Voucher.	Name of Subscriber or of Person retrenched.	Period of Subscription or Allowance.	Nature of Allowance.	Money columns.	Total Deductions from each Voucher.	Daily Total of Deductions.
					<p>At least thirteen money columns are required for the funds named in Chapter 46. Columns should also be provided for deductions creditable to Advances Recoverable and for any other deductions. Income Tax deductions will be recorded in a separate schedule.</p>		

Form 143.

(See Chapter 50, Article 1039.)

(To be printed on open royal.)

Daily Abstract of Major Head Totals of Presidency Payments for the month of 191 .

Major Heads.	Sixteen Money columns.				Total.		
		R.	a.	p.	R.	a.	p.
1.—REFUNDS AND DRAW-BACKS.	One column will be assigned to the transactions of each day : in the abstract for the second half of the month, the first column should be used for the figures shown in the total column of the first half of the month.						
2.—ASSIGNMENTS AND COMPENSATIONS.							
3.—LAND REVENUE.							
AND SO ON.							
	<p style="text-align: right;">Daily Total .</p> <p>Total deductions of the day (Form 142 and Income Tax schedule) . . .</p> <p style="text-align: right;">Net total of the day (Form 140) .</p>						

Form 144.

(See Chapter 52. Article 1052.)

(RECEIPTS.) *Classified Abstract of Small Coin Depôts in* *for the month of* 191 .

NAME OF DEPÔT.	Small Coin Depôt Remittances.		Mint Remittances. (a)		Foreign Remittances.		Account between (b)				TOTAL RECEIPTS.	
	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.
TOTAL RECEIPTS												
Small Silver Balance decreased												
Nickel Balance decreased												
Bronze and Copper Balance decreased												
GRAND TOTAL												

(2) For Bombay and India accounts only.

(3) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin depôts in another province.

Form 144—(continued.)
(DISBURSEMENTS.) *Classified Abstract of Small Coin Depôts in* *for the month of* **191**

NAME OF DEPÔT.	Small Coin Depôt Remittances.		Mint Remittances. (a)		Foreign Remittances.		Account between. (b)		TOTAL DISBURSEMENTS.	
	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.
TOTAL DISBURSEMENTS:										
Small Silver Balance increased										
Nickel Balance increased										
Bronze and Copper Balance increased										
GRAND TOTAL										

(a) For Bombay and India accounts only.
 (b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to small coin depôts in another province.

Memo. of Balances.	Small coin depôt balances.						TOTAL.
	Small silver.		Nickel Coin.		Bronze and Copper coin.		
Balance, current month	R	a. p.	R	a. p.	R	a. p.	R a. p.
Do., last month							
Decrease							
Increase							

Form 145.

(See Chapter 53, Article 1053.)

191 .

for the month of

Statement of Disbursers' Accounts

Office or District.	Opening Balance.	Receipts during the month.	Total.	Disbursements during the month.	Closing balance.	Total.	REMARKS.
<i>The names of all accounting Treasuries should here be printed in the order followed in the cash balance report and other detailed returns.</i>							
DEPARTMENTAL ACCOUNTS IN DETAIL.	0 0 0				0 0 0		
LOCAL REMITTANCES IN TRANSIT.							
TOTAL							
EXCHANGE ACCOUNT ABSTRACT.	0 0 0				0 0 0		
TRANSFERS	0 0 0				0 0 0		
GRAND TOTAL							

Form 150.

(See Chapter 56, Article 1114.)
(To be printed on open sheets of foolscap.)

CENTRAL ADJUSTING ACCOUNT: ORIGINAL ITEMS.
Schedule of Debits in the Accounts for the Month of of the

Name of office debited or credited	Number in the schedule.	Amount of each item.	Total credits to each Office.	FOR ENTRY IN COMPTROLLER GENERAL'S OFFICE.						REMARKS.
				QUOTATION OF RESPONDING ENTRY.				BALANCE OUTSTANDING AT THE END OF THE NEXT QUARTER.		
				Adjusted in the same quarter.	Adjusted in next quarter.	Amount.	No. of responding item.	Amount.	No. of item.	
				Month.	No. of responding item.	Month.	No. of responding item.	Amount.	No. of item.	Amount.
Examiner, Public Works Accounts, Barma		R a. p. 19 6 4	R a. p.							
Ditto		301 2 3								
Controller, Military Accounts, Bengal		46 3 4	320 8 7							
and so on			46 3 4							
TOTAL										

Certified that the entries in this schedule, both in respect of numbers as well as of amounts, tally in every respect with those which appear in the corresponding extracts which have been despatched with the vouchers to the officers concerned.

Forms 154 and 155. (Cancelled.)

Form 155A.

(See Chapter 59, Article 1193C.)
(To be printed on half-sheet of foolscap.)

Schedule of sums credited on account of the "Forest Officers' Provident Fund" during the month of 191 .

Date of receipt. Payment.	No. of deposi- tion account.	NAME AND OFFICIAL DESIGNATION OF DEPOSITOR.		AMOUNT PAID ...		REMARKS.
		Name in full.	Official designation.	Subscriptions.	Withdrawals.	
				R a. p.	R a. p.	In the case of withdrawals when an account is closed, the number and date of the order of the Government or Administration for payment should be given and the original order attached to this Schedule.

* In the case of cash receipts, the actual date of receipt, and in the case of deductions from pay bills the first of the month preceeding that for which the salaries from which the deductions are made are paid, should be entered. When arrears of subscription are paid, the cause why the payment was not made on due date should be stated to enable the Account Officer to decide from what date interest should be allowed.

20

Accountant General.
Comptroller.

Form 155C.

(See Chapter 59, Article 1193G.)

(To be printed on Royal hand-made.)

NOTE.—There is space sufficient on each page for three years' accounts.

Forest Officers' Provident Fund year 191

NAME.				OFFICIAL DESIGNATION.				
Month.	Deposits.	Date.	Refund of withdrawals. Amount.	Total each month.	Withdrawals.	Principal of each month's contribution of interest.	Interest on principal of each month.	Remarks.
Opening Balance.	Balance from 191							
April								
May								
June								
July								
August								
September								
October								
November								
December								
January								
February								
March								
TOTAL DEPOSITS, WITHDRAWALS, AND INTEREST								
TOTAL INTEREST ADDED TO PRINCIPAL								
TOTAL, INCLUDING BALANCE								
TOTAL WITHDRAWALS								
CLOSING BALANCE								
TOTAL								

Form 155D.

(See Chapter 59, Article 1193I.)

(To be printed on foolscap paper.)

FOREST OFFICERS' PROVIDENT FUND.

Deposit Account for the year ending 31st March 191 .

NUMBER.	NAME.			OFFICIAL DESIGNATION.	
Month.	Date of deposit	Deposit.	Withdrawal.	Monthly balance on which interest is calculated.	Interest.
	Balance from 191 -1 . . .				
April . .					
May . .					
June . .					
July . .					
August . .					
September . .					
October . .					
November . .					
December . .					
January . .					
February . .					
March . .					
TOTAL . .					
Balance from 1st year, including interest				Forwarded to the depositor as directed in paragraph xii of the Rules of the Fund.— <i>Appendix K. K., C. A. Code, Vol. I.</i> The 191 . <i>Accountant General, Madras.</i> <i>Bombay.</i> <i>Comptroller, India Treasuries.</i>	
Deposit as above					
Interest for 191 - 1					
TOTAL					
DEDUCT—Withdrawals as above					
Balance on 31st March 191					

Form 156.

(See Chapter 60, Article 1210, Note 1.)

Province _____

Budget Estimate of Receipts and Charges relating to Public Works in charge of Civil Officers for the year 191 -1 .

HEADS.	IMPERIAL.				PROVINCIAL.				REMARKS.
	191 -1 .	191 -1 .	191 -1 .	191 -1 .	191 -1 .	Budget Estimate.	Revised Estimate.	Budget Estimate.	
	Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.	Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.	
RECEIPTS.	R	R	R	R	R	R	R	R	
XXXIX.—Irrigation, Major Works									
XXX.—Irrigation, Minor Works									
XXXI.—Buildings and Roads, Civil Works									
(Details to be entered under each head, <i>see reverse</i> .)									
CHARGES.									
42. Irrigation, Major Works									
43. Irrigation, Minor Works									
45. Buildings and Roads, Civil Works									
(To be classified as shown on reverse.)									

N.B.—Separate statement should be submitted for the Buildings and Roads and Irrigation Branches.

Dated _____ 191

Accountant General.

Form 156—continued.*Classification of Receipts and Charges relating to Public Works in charge of Civil Officers.***BUILDINGS AND ROADS BRANCH.***Receipts—*

Rents of Buildings.
 Sales of Buildings.
 Sales of Old Materials.
 Sales of Produce.
 Tolls on Roads.
 Canal and Ferry Receipts.
 Arboriculture.
 Toll on Steamers.
 Fees on Masonry Graves.
 Miscellaneous.

Charges—

Civil Buildings	. . . . .	{ New works. Repairs.
Communications	. . . . .	{ New works. Repairs.
Miscellaneous Public Improvements	. . . . .	{ New works. Repairs.
Establishment.		
Tools and Plant.		
Miscellaneous.		

N.B.— If the details are not available when the Estimates are due, the information may be sent later on.

IRRIGATION BRANCH.

Receipts to be detailed for each Canal or Irrigation Work under the following heads :—

Water Rates.
 Owners' Rates.
 Sale of Water.
 Receipts from Canal Produce.
 Rents of Buildings.
 Fines.
 Miscellaneous.

Charges to be detailed for each Canal or Irrigation Work under the following heads :—

Original works.
 Repairs and Maintenance.
 Establishments.
 Tools and plant.

FORM 156-A.

Form

(See Chapter 60,

Classified Abstract of Expenditure by Civil

	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.
Works—Imperial												
Provincial												
TOTAL												
Repairs—Imperial												
Provincial												
TOTAL												

Classified Abstract of Expenditure by Civil Department

	METALLED ROADS.		UNMETALLED ROADS.		ROADS.			
	Bridged and drained through-out.	Partially bridged and drained.	Bridged and drained through-out.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.
Works—Imperial								
Provincial								
TOTAL								
Repairs—Imperial								
Provincial								
TOTAL								

Classified Abstract of Expenditure by Civil Department

	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.
• Works—Imperial					
Provincial					
TOTAL					
Repairs—Imperial					
Provincial					
TOTAL					

156A.

Article 1210.)

Department on Civil Buildings.

Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Depart- ments.	Public Works.	Miscellaneous.	Total.	Deduct—Outlay from Contrib- utions.	Net Total.

on Roads and other works of Communication.

Boat- bridges and ferries.	Accommoda- tion for travellers.	Arboricul- ture.	Miscella- neous.	Total.	Deduct— Outlay from Contribu- tions.	Net Total.

on Miscellaneous Public Improvements.

Sewerage and Drainage.	Harbours.	Light- houses.	Mines.	Miscella- neous.	Total.	Deduct— Outlay from Contribu- tions.	Net Total.

Form 157. (Cancelled.)

Form 158.

(See Chapter 80, Article 1210, Note 3.)

Province _____

Annual Account of receipts and charges relating to Public Works in charge of Civil Officers for the Official year 191 -1 .

HEADS.	IMPERIAL.			PROVINCIAL.		
	191 -1 .	191 -1 .		191 -1 .	191 -1 .	
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Revised Estimate.	Budget Actuals.
RECEIPTS.						
XXIX.—Irrigation, Major Works						
XXX.—Irrigation, Minor Works						
XXXI.—Buildings and Roads, Civil Works						
(To be detailed under the heads shown on reverse of form of Budget Estimate No. 156.)						
CHARGES.						
42. Irrigation, Major Works						
43. Irrigation, Minor Works						
45. Buildings and Roads, Civil Works						
(To be detailed under the heads shown on reverse of form of Budget Estimate No. 156.)						

A note should be attached explaining important variations between Budget and Revised Estimates and Actuals.

N.B.—Separate statement should be sent for the Buildings and Roads and Irrigation Branches.

Dated _____ 191 .

Accountant General.

FORM 101.

(See Chapter 61, Article 1221.)

Central Provinces in account with Military Department, Bengal, for the month of 191 .

MILITARY DEPARTMENT, Dr.		MILITARY DEPARTMENT, Cr.	
I	Remittances from Military to Civil— Writes-back of Departmental Receipts (A)	I	Remittances from Military to Civil— Departmental Receipts
II	Remittances from Civil to Military		Transfer Receipts on Military Treasuries
	Cheques { First List Second List	II	Remittances from Civil to Military— Writes-back of Debits (B)
	Transfer Receipts { First List Second List	III	Items adjustable by Civil
III	Items adjustable by Civil	IV	Items adjustable by Military—
IV	Items adjustable by Military— Emergent advances. { First List Second List		Miscellaneous Receipts
	Miscellaneous Payments. { First List Second List		Indian Family Pension Fund as per list, dated 191
	TOTAL		TOTAL

NOTE.—The details of the items marked A and B are to be appended in separate schedules. No details need be given of "III—Items adjustable by Civil" as the Civil Department is entirely responsible for the adjustment. The details of the other items are shown in the schedules supporting the prescribed covering lists.

Form
(See Chapter

in account with the Military Department

PARTICULARS.	Amount.
RECEIPTS CREDITED IN THE MILITARY ACCOUNTS, viz.—	
<i>I.—Remittances from Military to Civil.</i>	
For Miscellaneous payments written back	
<i>II.—Remittances from Civil to Military.</i>	
For cheques drawn	
„ transfer receipts drawn	
„ miscellaneous receipts into Military Treasure-chests	
<i>III.—Items adjustable by Civil.</i>	
For Miscellaneous receipts, as per details accompanying	
„ Gain by exchange on transactions between England and India	
„ Port Blair, as per details accompanying	
„ Military Fund, as per lists furnished to Fund Examiner, dated	
„ Military Orphan Fund, as per lists furnished to Fund Examiner, dated	
„ Medical Retiring Fund, as per lists furnished to Fund Examiner, dated	
„ Uncovenanted Service Fund, as per lists furnished to Secretary, dated	
„ Hindu Family Annuity Fund, as per lists furnished to Secretary, dated	
„ Bengal Christian Family Pension Fund, as per details accompanying	
„ Colonial Governments, viz.—	
Ceylon, as per details accompanying	
Mauritius, as per details accompanying	
Straits Settlements, as per details accompanying	
<i>IV.—Items Adjustable by Military.</i>	
For payments in the Civil on account of Military Department	
TOTAL R	

Forwarded to the
OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,
ACCOUNTS BRANCH;
The 191

No.
with

162.

61, Article 1221.)

PRESIDENCY.

for the Month of 191 .

PARTICULARS.	Amount.
PAYMENTS CHARGED IN THE MILITARY ACCOUNTS, viz. —	
<i>I.—Remittances from Military to Civil.</i>	
For remittances to Civil Treasuries, as per details accompanying	
„ Miscellaneous payments from Military Treasure-chests, as per details accompanying	
„ Hyderabad, as per details accompanying	
<i>II.—Remittances from Civil to Military.</i>	
For cheques cancelled as per details	
„ transfer receipts cancelled as per details	
„ cheques drawn, writes-back	
„ transfer receipts drawn, writes-back	
„ Miscellaneous receipts into Military Treasure-chests, writes-back	
<i>III.—Items adjustable by Civil.</i>	
For miscellaneous payments, as per details accompanying	
„ interest on deposits in Regimental Savings Banks, as per details accompanying	
„ interest on Prize Funds, as per details accompanying	
„ loss by exchange on transactions between England and India	
„ Port Blair, as per details accompanying	
„ Military Fund, as per lists furnished to Fund Examiner, dated	
„ Military Orphan Fund, as per lists furnished to Fund Examiner, dated	
„ Medical Retiring Fund, as per lists furnished to Fund Examiner, dated	
„ Uncovenanted Service Fund, as per lists furnished to Secretary, dated	
„ Hindu Family Annuity Fund, as per lists furnished to Secretary, dated	
„ Bengal Christian Family Pension Fund, as per lists furnished to Secretary, dated	
„ Colonial Government,—	
Ceylon, as per details accompanying	
Mauritius, as per details accompanying	
Straits Settlements, as per details accompanying	
<i>IV.—Items adjustable by Military.</i>	
For receipts in the Civil on account of Military Department	
TOTAL R	

Vouchers for receipts and

vouchers for payments.

Head Asstt. and Book-keeper.

Military Accountant in Charge.

Form 163.

(See Chapter 61, Article 1223.)

Statement of Credits and Debits to Military Department in the Account of
the _____ for the Month of _____ 191 .

CREDITS.	East- ern Circle.	West- ern Circle.	North- ern Circle.	Secun- derabad Divn.	Burma Divi- sion.	Mili- tary Supply.	REMARKS.
I—Remittances from Military to Civil—Departmental Receipts .							
II—Remittances from Civil to Military—Writes-back. Transfer Receipts on Military Treasure-chests .							
III—Items adjustable by Civil							
IV—Items adjustable by Military—Miscellaneous Receipts .							
Indian Family Pension Fund.							
TOTAL FOR THIS MONTH .							
TOTAL FROM 1ST APRIL TO END OF THIS MONTH .							
DEBITS.	East- ern Circle.	West- ern Circle.	North- ern Circle.	Secun- derabad Divn.	Burma Divi- sion.	Mili- tary Supply.	REMARKS.
I—Remittances from Military to Civil—Writes-back .							
II—Remittances from Civil to Military—Cheques .							
Remittance Transfer Receipts							
III—Items adjustable by Civil							
IV—Items adjustable by Mili- tary—Emergent Advances Miscellaneous .							
TOTAL FOR THIS MONTH .							
TOTAL FROM 1ST APRIL TO END OF THIS MONTH .							

No.

Forwarded to the Military Accountant General, Delhi.
Simla.

Accountant General.
Comptroller.

Form 164.

(See Chapter 61, Article 1229.)

Register of Deposit account of the surplus Estates of deceased Officers and men of the Native Army, received under Act XII of 1894, Articles 176 and 177, for the year 191 -191

Date and No. of letter with which the deposit is received.	From whom received.	Name of deceased Officer or soldier.	Rank and corps.	Date of deposit in Government account at Presidency Bank.	Amount of deposit.	Date when paid.	Amount paid.	Initials of Accountant General or Comptroller.	Remarks.

Form 165.

(See Chapter 62, Article 1239.)

Part I.

Dr. Statement of Post Office Receipts and Charges in the Civil Department of the Government of 191 . . . during the month of

From what Treasury paid.	To what Head Post Office paid.	Particulars.	Amount of Remittance.	Treasury Total.	Miscellaneous payments.	Total payments in each Treasury.	In what Treasury.	From what Head Post Office received.	Particulars.	Amount of Remittance.	Treasury Total.	SALE OF				Post Office Insurance Fund.	Miscellaneous.	Total Receipts in each Treasury.
												Ordinary Postage Stamp.	Postal Service Stamp.	Revenue Stamp.	Revenue Stamp.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Total																		

Part II.

Dr. Statement of Telegraph Receipts and Charges in the Civil Department of the Government of 191 . . . during the month of

No. of Voucher.	From what Treasury paid.	To what Telegraph Office paid.	Particulars.	Amount of Remittance.	Treasury Total.	Miscellaneous payments.	Total payment in each Treasury.	In what Treasury.	From what Telegraph Office received.	Particulars.	Amount of Remittance.	Treasury Total.	Miscellaneous.	Total Receipts in each Treasury.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Total of Part I.
Total of Part II.
Add—Progressive total of previous month of the year.
Progressive total up to this month.

Form 167

(See Chapter 63, Article 1246.)

Abstract of applications for Letters of Credit to meet anticipated expenditure in the Telegraph Department during the month of 191
No. , dated Calcutta, the of 191 .

On what Treasury.	Officer in whose favour to be issued.	Amount.
	TOTAL	

The amount applied for above is within the sanctioned budget allotment of the Telegraph Department for _____ and can be met from the balance of the provision of Rs. _____ in the Cash Requirement Statement for _____

*Deputy Accountant General,
 Post Office & Telegraphs.*

THE _____

Form 169.

(See Chapter 64, Article 1257.)

(To be printed on foolscap.)

Civil Department in Account current with London for the Quarter ending 191

Heads { Credits. Debits.	FOR THE MONTH OF		FOR THE MONTH OF		FOR THE MONTH OF		TOTAL.
	No. of Schedule.	Amount.	No. of Schedule.	Amount.	No. of Schedule.	Amount.	
Minor heads only should be named, any detail being given in the supporting schedules.							

Form 172.

(See Chapter 84, Article 1393.)

Statement of Warrants issued by the Accountant General _____ during the Quarter ending _____ to Indian Officers on the Retired List (or on Leave) permitting them to draw their Pensions (or Allowances; from Colonies which do not exchange accounts-carren; with the Government of India.*

No. of entry.	Name and Title of Officer.	NO. AND DATE OF WARRANT.		At what Colonial Treasury and by whom payable.	Source or sources to which the Pension (or allowance) is chargeable.	Quarterly Rate of Pension (or allowance) and Proportion thereof chargeable to each Different Source.
		No.	Date.			

* Of the official year.

The _____ 191

Accountant General.

Form 174.

(See Chapter 64, Article 1318.)

List of Officers whose pensions (or allowances) are not wholly chargeable to British Indian Revenues, who, during the quarter ended, _____, have received certificates of last issue of pension in India (or last-pay certificates) in view to their pensions (or allowances) being paid in England.

No. of entry.	Name and title of Officer.	No. and date of certificate.		Source or sources to which the pension (or allowance) is chargeable.	Quarterly rate of pension (or allowance) from each different source.
		No.	Date.		

GOVERNMENT OF

ACCOUNT AMOUNTS.		Ledger page or folio.	Names of ledger heads.	BALANCE AMOUNTS.	
Debits.	Credits.			Debits.	Credits.

2. In the final balance sheet of the year the ledger heads should be arranged by groups (see list in Appendix P), and the totals made for each group.

Form 177A.

(See Chapter 68, Article 1343A.)

Number and date of order of Local Government.	Particulars of the case as brief as possible.	Remarks (if any) of Accountant General in submitting the case.
	(The object being to show the nature of the payment and why it commended itself to the Local Government.)	

Form 178.

(See Chapter 86, Article 1355.)

Account of the Provincial Revenue and Expenditure of the Government of _____ for the month of _____

Disbursements.

Receipts.

PROVINCIAL SERVICES.		Current month.	Progressive Total.	Budget Estimate.	PROVINCIAL SERVICES.		Current month.	Progressive Total.	Budget Grant.
To sundry revenue heads as detailed—					By sundry charge heads as detailed—				
Land Revenue	.				Refunds and Drawbacks	.			
Excise	.				Land Revenue	.			
Etc.	.				Etc.	.			
Etc.	.				Etc.	.			
Total Ordinary Receipts as per Civil Books.					Total Ordinary Charges as per Civil Books.				
To Public Works Receipts (last account, month of)—					By Public Works charges (last account, month of)—				
Ordinary	.				Ordinary	.			
State Railways	.				State Railways	.			
Irrigation	.				Irrigation	.			
To receipts under adjusting heads					By disbursements under adjusting heads.				
TOTAL	.				TOTAL	.			
Add—Opening Balance of the year.					Add—Closing Balance of the month.				
TOTAL					TOTAL				

Form 180.

(See Chapter 68, Article 1415.)

Statement of Special Loans to Municipalities, etc., during 191 .

Corporation receiving Loans.	Amount of Loan sanctioned.	Rate of Interest	Date of Orders authorising the Loan.	Balance from last year.	Amount advance- ed this year.	Total.	Amount repaid.	Balance of Loan at close of year.	Amount of In- terest received and credited to Revenue.	Balance of In- terest unpaid.
	R a. p.			R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
	52,20,000 0 0	4 (a)		42,00,000 0 0	9,50,000 0 0	51,50,000 0 0	...	51,50,000 0 0	1,82,621 14 8	
	6,30,000 0 0	4 (a)		...	...	...	...	...	...
	2,00,000 0 0	5		...	35,154 10 11	35,154 10 11	10,000 0 0	25,154 10 11	968 0 1	
	12,60,000 0 0	4 (a)		...	50,000 0 0	50,000 0 0	...	50,000 0 0	1,000 0 0	
	...	5		6,10,283 8 8	...	6,10,283 8 8	6,10,283 8 8	...	1,14,255 14 7	
	...	4		37,91,175 0 4	...	37,91,175 0 4	11,248 0 0	37,79,927 0 4	1,51,561 13 4	
	...	Nil		...	...	1,22,724 0 0	92,800 0 0	20,924 0 0	...	
	20,000 0 0	5		1,22,724 0 0	11,008 12 8	11,008 12 8	...	11,008 12 8	...	

(a) Two per cent. additional appropriated to form a Sinking Fund.
The columns are not fully filled up, as sample entries only are required for guidance.

Form 180A.

Statement showing for the year—particulars of loans raised by Native States for ^{separate} general purposes since 1899-1900 and the loans raised by them during the year under report.

Serial No.	Name of State.	AMOUNT OF LOANS.		Date of interest.	Terms of repayment.	Amount of Principal repaid prior to the year under report.	AMOUNT DUE AT COMMENCEMENT OF YEAR.		AMOUNT DUE FOR THE YEAR UNDER REPORT.		AMOUNT REPAYED DURING THE YEAR UNDER REPORT.		AMOUNT DUE AT THE CLOSE OF THE YEAR.		Balance of the loan outstanding at the close of the year.	REMARKS (INCLUDING STATEMENT AS TO THE PURPOSE OF THE LOAN IN EACH CASE).	Reference to orders sanctioning loan.
		As originally sanctioned and date of grant.	As actually advanced.				Principal.	Interest.	Principal.	Interest.	Principal.	Interest.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Form 181.

(See Chapter 68, Article 1418.)

Sinking Funds for Redemption of Loan during 191 .

Corporation.	BALANCE.		RECEIPTS.		TOTAL.		PAYMENTS.		BALANCE.	
	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.
	R a. P.	R a. P.	R a. P.	R a. P.	R a. P.	R a. P.	R a. P.	R a. P.	R a. P.	R a. P.
	54,900 0 0	895 2 4	84,000 0 0	96,471 3 1	1,35,500 0 0	97,368 5 5	...	97,276 3 3	1,35,800 0 0	90 3 0
	...	...	50 0 0	500 0 0	500 0 0	500 0 0	...	479 4 11	600 0 0	...

Form 183.

(See Chapter 71, Article 1478.)

Resource Estimate of the Province of _____ for the Months of
 and _____ 191 .
 [In thousands of rupees omitting 000.]

GENERAL ACCOUNT.

.....	Month of	Month of	Month of
OPENING BALANCE—			
RECEIPTS—			
Estimated Revenue (Statement A) . . .			} Detail not re- quired.
Ditto Debt Heads (Statement C) . . .			
Ditto Receipts from Departments (State- ment D). . .			
X—TOTAL BALANCE AND RECEIPTS . . .			
OUTGOINGS—			
Estimated Expenditure (Statement B) . . .			} Detail not re- quired.
Ditto Debt Heads (Statement C) . . .			
Ditto Issues to Departments (Statement D) . . .			
Y—TOTAL OUTGOINGS . . .			
X—Y, BEING ESTIMATED CLOSING BALANCE . . .			

Dated the _____ 191 . Accountant General or Comptroller.

MEMORANDUM—

Surplus available for other Provinces during
 the month*

Deficiency required from other Provinces
 during the month

* These are to be stated for information, but are not to be taken into account in calculating the balances of future months.

Form 183—continued.

A.—Revenue.

ESTIMATES OF REVENUE.	CURRENT MONTH.			NEXT MONTH.			REMARKS.
	Credited to Revenue Heads.	Credited to Account with India.	Total.	Credited to Revenue Heads.	Credited to Account with India.	Total.	
A.—Principal Heads of Revenue—(a)							(All unusual items should be explained here.)
I.—Land Revenue							
II.—Opium							
III.—Salt		(b)			(b)		
IV.—Stamps							
V.—Excise							
VI.—Provincial Rates							
VII.—Customs							
VIII.—Assessed Taxes							
IX.—Forest							
X.—Registration							
XI.—Tributes from Native States							
TOTAL							
B.—Interest							
C.—Post Office and Mint—							
D.—Receipts by Civil Departments—							
E.—Miscellaneous—							
F.—Irrigation (in charge, Civil Officers)—							
G.—Buildings and Roads (in charge, Civil Officers)—							
TOTAL REVENUE							

(a) Explain any considerable differences from last year and any other facts worth noticing.

(b) Enter here credits on account of Northern India Salt Department.

B.—Expenditure.

ESTIMATE OF EXPENDITURE.	CURRENT MONTH.			NEXT MONTH.		
	Debited to Service Heads.	Debited to Account with India.	Total.	Debited to Service Heads.	Debited to Account with India.	Total.
A.—Direct Demands on Revenues—						
4.—Opium		(d)			(d)	
Other heads (e)		(e)			(e)	
B.—Interest						
C.—Post Office and Mint—						
D.—Salaries and Expenses of Civil Departments—		(f)			(f)	
E.—Miscellaneous Civil Charges—						
F.—Famine Relief and Insurance—						
G.—Irrigation (in charge, Civil Officers)—						
H.—Buildings and Roads (in charge, Civil Officers)—						
TOTAL EXPENDITURE						

(d) Northern India Salt Department and Salt Treaty Payments.

(e) Interest on Promissory Notes.

(f) Survey Departments, Presidency payments in Bengal and Simla charges in Punjab.

Form 183—continued.

C.—Debt Heads.

ESTIMATES OF DEBT HEADS.	CURRENT MONTH.		NEXT MONTH.		REMARKS.
	Receipts.	Outgoings.	Receipts.	Outgoings.	
O.—PERMANENT DEBT—					
Imperial Loans (under Account with India)					
Provincial Debentures					
TOTAL					
P.—UNFUNDED DEBT—					
Special Loans					
Treasury Notes					
Deposits of Service Funds					
Savings Bank Deposits					
TOTAL					
Q.—DEPOSITS AND ADVANCES—					
Excluded Local Funds					
Political and Railway Funds					
Deposits of Sinking Funds					
Deposits					
Advances					
Permanent Advances					
Accounts with Foreign States } Net					
Suspense Accounts					
Cheques and Bills					
Bullion Advances and Mint Certificates					
Other Coinage Accounts, Net					
Departmental Balances, Net					
Exchange on Remittance Accounts (Not, excluding Council Bills)					
Miscellaneous					
TOTAL					
R.—IMPERIAL ADVANCE AND LOAN ACCOUNT—					
R R.—PROVINCIAL ADVANCE AND LOAN ACCOUNT—					
T.—REMITTANCES—					
Local Remittances and Adjustments					
Local Bills					
Foreign Bills (payments only)					
Foreign Remittances					
Account with India (excluding Revenue and Expenditure and Loans)—					
Foreign Bills Receipts					
Other Items					
Accounts with other Governments—					
Foreign Bills Receipts					
Opium Remittances					
Other Items					
Account with London (excluding Council Bills)					
TOTAL					
Secretary of State's Bills, including exchange (b)					
TOTAL DEBT HEADS					

(a) Explain any large Net Receipts or Net Outgoings.

(b) Current month's Estimates should be according to actual Drawings. Explain how the estimates of all the three months have been arrived at.

Form 183—concluded.

D.—Estimated Receipts of, and Issues to, Departments.

HEADS OF ACCOUNTS.	CURRENT MONTH.		NEXT MONTH.		REMARKS.
	Receipts.	Outgoings.	Receipts.	Outgoings.	
Post Office					
Telegraph					
Marine					
Guaranteed Railways—					
Ordinary					
Profits					
Military Department					
Public Works Department—					
Ordinary Branches					
Railway Branches					
E. I. Railway					
E. I. Railway—Profits					
TOTAL DEPARTMENTS					

E.—Detail by Provinces of estimated Foreign Bills and Foreign Remittances.

...	CURRENT MONTH.				NEXT MONTH.			
	Bills drawn on	Foreign Remittances from	Bills drawn by	Foreign Remittances to	Bills drawn on	Foreign Remittances from	Bills drawn by	Foreign Remittances to
India								
Central Provinces								
Burma								
Assam								
Bengal								
Bihar and Orissa								
U. P. of Agra and Oudh								
Punjab								
Madras								
Bombay								
TOTAL								

Form 184.

(See Chapter 71, Article 1484.)

CASH BALANCE REPORT.

PROVINCE OF _____

Last day of _____ 191 .

TOTAL A at credit with Presidency Banks . . R

,, B in Revenue Treasuries . . . ,,

Local Remittances in transit . . ,,

TOTAL CASH BALANCE R

BALANCE AS REPORTED IN TELEGRAM OF THE STH . R

(Station) _____

of 191 .

Accountant General or Comptroller.

FORM 184—*continued.*

Form

Abstract of the Cash Balances Reports of the

Part V.—Detail of Kinds E.		Part VI.—Amounts at disposal of Comptroller General.	
KIND.	Value in Rupees.	Treasuries.	Amount.
PAPER.			
Home notes			
Foreign notes			
Bank Post Bills			
GOLD.			
Sovereigns			
Half sovereigns			
SILVER.			
Whole Rupees			
Half "			
Quarter "			
Eighth "			
NICKEL.			
One Anna Piece			
BRONZE AND COPPER.			
Double Pice (Copper)			
Single "			
Half "			
Pie Pieces			
UNCURRENT.			
Gold			
Silver—			
Light-weight coins			
Other Uncurrent			
Rupees and Half-rupees			
1835 Rupees and Half-rupees			
1840 Rupees and Half-rupees			
Copper			
TOTAL DETAILED BALANCE			
Add—			
Balances of unreported treasuries not detailed above.			
Add—			
Available Balance with Banks as per Part I.			
TOTAL E			
<p><i>N.B.</i>—The sum of balances A, B and C is the balance of account and the cash balance of the province. The total E is the sum of totals A, B, C, and D; but as the detail of kinds in Treasuries whose reports are late, and the detail of the "available" part of balance at credit in the Banks are not known, these amounts have to be stated in lump, in addition to the balances of which detail can be given.</p>			
		TOTAL	
		<p><i>NOTE.</i>—The surplus available for transfer to other provinces should be noted in detail of Treasuries in Part VI of the Report.</p>	
		<p><i>Part VII.—Transactions in Nickel and Bronze and Copper.</i></p>	
		<p style="text-align: center;">NICKEL.</p>	
		Net issued to the public	
		or	
		Net received from the public	
		<p style="text-align: center;">BRONZE.</p>	
		Net issued to the public	
		or	
		Net received from the public	

Province of _____ for the last day of _____ 191 .

From	To	Amount.	Kind.
		R	
	TOTAL		

From	To	Amount.
		R
	Total	

Form 184A.

[See Chapter 71, Article 1484 A., C. A. C.]

Return of coins withdrawn from circulation and held in the Province of
on

NAME OF TREASURIES.	LIGHT WEIGHT COIN (TAKE VALUE).	SHROFF-MARKED BUT NOT LIGHT WEIGHT RUPEES AND HALF RUPEES.	SOLDERED BUT NOT LIGHT WEIGHT RUPEES AND HALF RUPEES.	OTHER UN-CURRENT BUT NOT LIGHT WEIGHT RUPEES AND HALF RUPEES.	1835 RUPEES AND HALF RUPEES.	1840 RUPEES AND HALF RUPEES.	Defaced and defective but not light weight quarter and eighth rupees.	Remittance received (+) despatched (-).
	Opening Balance. Remittance received (+) despatched (-). Received from public. Closing Balance.	Opening Balance. Remittance received (+) despatched (-). Received from public. Closing Balance.	Opening Balance. Remittance received (+) despatched (-). Received from public. Closing Balance.	Opening Balance. Remittance received (+) despatched (-). Received from public. Closing Balance.	Opening Balance. Remittance received (+) despatched (-). Received from public. Closing Balance.	Opening Balance. Remittance received (+) despatched (-). Received from public. Closing Balance.	Defaced and defective but not light weight quarter and eighth rupees. Opening Balance.	Remittance received (+) despatched (-). Received from public. Closing Balance.
TOTAL TREASURIES								
Name of Currency Agencies.								
TOTAL CURRENCY AGENCIES								
GRAND TOTAL								

Amounts remitted to the Mints and other Provinces.

Date.	From	To*	Light weight coins.	Shroff-marked but not light weight rupees and half rupees.	Soldered but not light weight rupees and half rupees.	Other uncurrent but not light weight rupees and half rupees.	1835 rupees and half rupees.	1840 rupees and half rupees.	Defaced and defective but not light weight quarter and eighth rupees
TOTAL REMITTANCES									

*Specify "Mint" or "Treasury."

Date

Accountant General or Comptroller.

FORM 184B.

Form 185.

(See Chapter 71, Article 1490.)

(Foolscap size.)

Estimate of small silver, nickel, bronze, and copper coins for the Province of showing the actual results of 1892 and the probable requirements of 1893.

No. of entry.	PARTICULARS.	SMALL SILVER (VALUE).			NICKEL.	BRONZE AND COPPER (VALUE).			
		Half rupee.	Quarter rupee.	Eighth rupee.	One anna.	Double pie.	Single pie.	Half pie.	One pie.
1	Stock in the province, both treasuries and depôts, on 1st October 1891.	R	R	R		R	R	R	R
2	Additions— (1) by new coinage delivered from the mint. (2) by receipts from other provinces.								
3	TOTAL .								
4	Remittances to other provinces								
5	Stock on 30th September 1892								
6	TOTAL .								
7	Differences between (3) and (6), being the net <i>absorption</i> or <i>excess</i> in the province.								
8	Estimated further requirements in 1893.								
9	Estimated excess stock available.								
Details of Nos. 2 and 4.									
	From								
	To								

Accountant General.

Form 186.

(See Chapter 72, Article 1534.)

(To be printed on open folio paper.)

Six-monthly Estimates

1893-94.

(In thousands of Rupees, i.e., omitting 000.)

ACCOUNTS, SIX MONTHS.						ACCOUNTS, TWELVE MONTHS.						HEADS OF REVENUE, ETC.			BUDGET ESTIMATE, 1893-94.			SIX-MONTHLY ESTIMATE, 1893-94.			SIX-MONTHLY ESTIMATE MORE—LESS THAN BUDGET ESTIMATE.		
1893-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-91.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-89.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
												Insert, in order, all the major heads of Revenue.											
												TOTAL REVENUE											
												Contributions—											
												Debt (Deposits and Advances)											
												Opening Balance											
												GRAND TOTAL											

Form 187.
(See Chapter 73, Article 1558.)
Receipt Register.

N ^o . of Case.	Date of Receipt.	Official Designation of Officer.	Fund, Person, or Trust in whose behalf the Investment is held.	PARTICULARS OF NOTES.					No. of Acknowledgment of Central Office.	To be converted into Stock, carrying Interest from.	Amount of Interest due till date of Conversion.	No. of Order by which remitted.	No. and date of Credit in Stock Account.	REMARKS.
				No.	Per cent.	Loan of	Amount.	To what date Interest has been paid.						
								Disposal of the Investment.						

Form 188.
(See Chapter 73, Article 1562.)
Stock Account.

1	2	3	4	5	6	7	8	9	10	11	12
Serial No.	Date of entry.	To what Person, or Fund, or Trust the Investment belongs.	Amount of the Investment.	To whom Interest is to be remitted.	Amount of half-yearly Interest.	Amount of Commission to be deducted.	Form of Income Tax Certificate.			No. of order remitting each half-yearly Interest.	No. of case in Form No. 187.
						1880-90. 1890-91. 1891-92. 1892-93. 1893-94.		Tax at 4 ples.	Tax at 6 ples.		

Form 189.
(See Chapter 73, Article 1562.)
Stock Disposal Account.

Serial No.	Date of entry.	To what Person, or Fund, or Trust the Note belongs.	No. of entry in Stock Register.	Amounts disposed of.	How disposed of.	No. of Case in Form 187.

Form 190.
(See Chapter 73, Article 1566.)
Covering List.

Date of forwarding.	Designation of Local Account Officer.	No. of Case in his Stock Account.	PARTICULARS.				Date up to which Interest realised.
			No.	Per cent.	Loan.	Amount.	

Form 191

(See Chapter 73, Article 1587.)

Intermediate Register of Notes received and their Disposal by transfer to the General Account.

1	2	3	4				5	6
No. of Case.	Date of Receipt.	From whom received.	PARTICULARS.				No. of order by which remitted.	Date and No. of Credit in General Account.
			No.	Per cent.	Loan.	Amount.		

Form 191A.

(See Chapter 73, Article 1578A.)

No. , dated the of 191 .
CENTRAL TRUST INTEREST ACCOUNT.
INTEREST PAYMENT ORDERS.

Designation of Local Account Officer—
 Balance left after purchase } of notes of the nominal
 Interest on notes held in stock } value of R \$ † a.
 Interest realized on conversion into stock }
 of the per cent. loan of half-year for the period
 ending the of 191 , as per details overleaf
 (In words) Rupees
 Deduct:— Commission @ $\frac{1}{4}$ per cent.
 Income Tax @ pices per rupee.

TOTAL DEDUCTION

NET R

You are hereby authorized to pay the net amount of this order to the persons, trusts, or funds
 India
 to which this investment belongs and to debit the amount to Bombay in your next Exchange
 Madras
Comptroller, India Treasuries.
Account with the Accountant General, Bombay
Accountant General, Madras.

Central Account Officer.

§ † To be entered by the Local Account Officer.

FROM
TO

THE
 With reference to Interest Payment Order , dated the of
 India
 191 , the undersigned begs to intimate that he has debited R to Bombay in his Exchange
 Madras
 Account for the month of 191 , being net amount
 after deducting..... (Commission at $\frac{1}{4}$ per cent. R
 Income Tax—R
 on gross amount of interest.

Designation of Local Account Officer.

Form 191B.

(See Chapter 73, Article 1578A.)

To THE TREASURY OFFICER,
 TREASURY.

Pay to
 R
 (in words, Rupees)
 as refund of Income Tax excess deducted in my Payment Order No. from Interest on
 Securities held in stock by the Comptroller General (or Accountant General, Bombay or Madras).
 Dated A. B., Account Officer.
 India "

N.B.—This voucher should be charged to "Account Current with Bombay" Central Trust
 Madras"
 Interest Account and not to Income Tax Refunds.
 This order is current for three months from the date of issue only, and must be receipted
 by the person to whom it is payable before payment.
 Received the within-mentioned sum.

Form 192.

(See Chapter 74, Annexure, para. 7.)

Form 1 prescribed in Rules for Charitable Endowment Funds.)

Register of Securities held under Act VI of 1890.

Serial No.	Date of receipt.	PARTICULARS OF SECURITIES RECEIVED.						RETURN OF SECURITIES.								Initials of the Treasurer or Assistant in charge.	REMARKS.
		Name or brief description of Endowment.	From whom received.	No. and date of forwarding letter.	Nature of securities, e.g., Government securities, 4 per cent. loan of 1865, Government of Mysore, Debitures, etc., etc.	Distinguishing number of each security.	Nominal value of each security.	Total nominal value of each separate endowment.	Ledger folio.	Date.	To whom sent.	Authority for return.	No. and date of acknowledgment.	Nominal value of each security.	Quarter in which deducted from balance.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

N.B.—The amount in column 9 will be totalled each quarter; the total of the amounts returned during the quarter, with a note of the serial numbers to which they apply, will be deducted, and the balance worked out and carried forward to the next quarter. Amounts sent to the Comptroller General should not be entered in columns 11-16 or deducted from the balance, as the Comptroller General holds these amounts as Agent for the Treasurer.

Form 194.

(See Chapter 74, Annexure, para. 11.)

(Form 3 prescribed in Rules for Charitable Endowment Funds.)

Balance Sheet.

PARTICULARS.	NUMBER AND VALUE OF SECURITIES.			
	GOVERNMENT SECURITIES, 4 PER CENT. OF 1865.		(A pair of columns for each different kind of security held.)	
	No.	Value.	No.	Value.
Opening balance (from last year).				
Received during year (total must agree with Form 1).				
Grand Total (a)				
Returned during year				
Sent to Comptroller General during year.				
Total transferred or returned. (b)				
Closing balance [difference between (a) and (b).]				

Certified that the above closing balance has been compared with the securities in Treasurer's possession, and has been found to agree both as to number and value.

Form 196—contd.

(See Chapter 74, Annexure, para. 14.)

(Form 5 prescribed in Rules for Charitable Endowment Funds.)

PART II.—*List and Abstract Account of Securities held under Act VI of 1890.*

[illegible]

• Enter details in these columns.

Form 197.

(See Chapter 75, Article 1592.)

(OBVERSE.)

Report of Audit of the Accounts of _____ Commissioner of Currency, _____
 Circle, for the month of _____ 191 .

.....	DESCRIPTION.	BALANCE.	
		Opening.	Closing.
Certified--	HOME NOTE ACCOUNTS.		
(1) that the accounts have been maintained in the forms prescribed in the rules for Currency accounts, and are closed and balanced for the month and signed;	I.—HOME CIRCLE ONLY.		
(2) that the debits and credits to Circulation account have been proved against the corresponding debits and credits under the value accounts;	1. Stock		
(3) that the debits and credits under Agency Note and Agency Coin accounts have been proved by the reports received from the agencies;	2. Exchange Note		
(4) that the other journal entries (except in the cases of transfers between Stock, Exchange Note, and Cancelled Note accounts and between Reserve and Exchange Coin and bullion accounts) are supported by receipts produced by the Commissioner or by invoices obtained from the Accountant General, which receipts and invoices have been initialed;	3. Circulation		
(5) that the ledger postings duly correspond with the journal;	4. Cancelled Note		
(6) that the transactions of one day, namely, have been traced through the books, and no discrepancies have been found;	5. Invoiced Note		
(7) that the balances shown in the first column of this report (being the opening balances of the month) agree with those shown in the second column of last month's report;	6. Agency Note		
(8) that Parts I and II of the monthly Statement (office copy) agree with the ledger;	7. Government		
(9) that the balances shown in the second column, being the closing balances of the ledger, agree with the office copy of the monthly statement and have been verified by me in the manner described in Article 419 of the Currency Code;	8. Total balance		
(10) that the invoices and warrants referred to in the headings 9 and 10, as detailed on the reverse, have been inspected and initialed by me.	9. *App—Forms received from England.		
	10. *Written off under Warrant		
	11. GRAND TOTAL		
	CLOSING BALANCES OF VALUE ACCOUNTS.		
	12. Reserve Coin		
	13. " Gold		
	14. " Silver Bullion at Mint		
	15. " Securities		
	16. " Silver Bullion held by Secretary of State.		
	17. " Gold Bullion held by Secretary of State.		
	18. " Securities		
	19. Exchange Coin		
	20. " Gold		
	21. Foreign Notes		
	22. " Circles		
	23. Agency Coin		
	24. " Gold		
	25. " Foreign Notes		
	26. Foreign Circle Adjusting Account.		
	27. Total balance being equal to that under heading 3 (Circulation).		
	Certificate of the verification of the balance of the Exchange Department.		
	Certified that the balance of the Exchange Department of the Currency Office was counted by me on the evening of the _____ and found to agree with the accounts of that day.		
	Verifying Officer.		

* Heading 9 is to be entered in the 1st column and heading 10 in the 2nd.

Signature _____

Designation _____

Assistant Accountant General.

Form 199.

(See Chapter 76, Article 1624.)

Annual Statement of Expenditure on Stores purchased in India in the (here enter Presidency, Province, or Department) instead of being obtained from the Director General of Stores, India Office, for the official year.

[illegible]

NOTE.—In the case of stores produced in India the name of the district in which they were produced and if possible the name of the factory should be given.

Form 199A.

(See Chapter 76, Article 1624.)

Abstract of the Annual Statements of Expenditure on Stores for the year—

1 Description or class of Stores.	2 Value of imported stores purchased in India.	3 VALUE OF STORES PRODUCED IN INDIA.		5 REMARKS.
		Cost of goods obtained from Government Factories.	Cost of goods obtained from private dealers.	
Agricultural implements	R	R	R	
Apparel				
Arm				
Building and Engineering materials				
Cabinet-ware and furniture				
Canvas				
Chemicals, drugs, and medicines				
Coal and coke				
Cordage and rope				
Cotton, linen, and silk goods				
Earthenware and porcelain				
Explosives				
Glass and glassware				
Hardware and cutlery				
Hemp				
Hides and skins				
India-rubber goods				
Instruments and apparatus—				
Musical				
Scientific				
Leather and manufactures of leather				
Liquors—				
Malt liquors				
Wines and spirits				
Machinery				
Metals—				
Brass				
Copper				
Iron				
Lead				
Steel				
Tin				
Zinc				
Undistinguished				
Oils				
Paints and colours				
Paper and pasteboard				
Pitch and tar				
Printing and lithographic materials				
Provisions				
Soap				
Stationery				
Stone and marble				
Tallow				
Tools and plant				
Wax				
Wire, iron				
" steel				
Wood, articles of				
Woollen goods				
Other stores not specified				
TOTAL				

NOTE.—In the case of stores produced in India the name of the district in which they were produced and if possible the name of the factory should be given.

[illegible]

Form 202.

(See Chapter 76, Article 1629.)

Statement showing the collections of the Tax under Act II of 1886 from interest on Securities in the year 191 .

Class.	Rate of Tax.	SECURITIES OF THE GOVERNMENT OF INDIA.		SECURITIES OF LOCAL AUTHO- RITIES.		SECURITIES OF COMPANIES.		TOTAL.		REMARKS.
		Amount of Securities. Tax.	Amount of Securities. Tax.	Amount of Securities. Tax.	Amount of Securities. Tax.	Amount of Securities. Tax.	Amount of Securities. Tax.	Amount of Securities. Tax.	Amount of Securities. Tax.	
1	2	3	4	5	6	7	8	9	10	11
I to IV .	At 4 pies in the rupee									
V to XIII	At 5 pies in the rupee									
	TOTAL									
	Total of previous year									

NOTE.—As interest on the same security is generally paid twice in the year the amount of securities to be shown in columns 3, 5 and 7 should be one-half of the aggregate value of the securities on which interest was paid during the year.

Form 202A.

(See Chapter 76, Article 1629B.)

Statement showing the distribution between Europeans and Natives of the Government Securities belonging to the several Loans held by the Comptroller General on my account on the 31st December 191 .

PARTICULARS OF LOAN.	HELD ON ACCOUNT OF		TOTAL.
	Europeans.	Natives.	
3% LOAN—			
1896-97			
3½% LOANS—			
1842-43			
1854-55			
1865			
Reduced, 1879			
4% LOANS—			
(To be specified)			
4½% LOANS—			
(To be specified)			
RAILWAY PROVINCIAL DEBENTURE—			
(To be specified)			

Date

(Official designation.)

- NOTE—(a) Notes held by companies whose Head Office is *not in India* are to be classified as European holdings.
- (b) Notes held by companies whose Head Office is *in India* are to be classified in accordance with the nationality of the Manager or Managing Agents.
- (c) Notes held by Local Bodies such as Local or Municipal Boards should be classed as held by Natives.
- (d) In Presidency Towns, Port Trusts should be classed as European, but in small Ports they might possibly be Native.
- (e) Universities might be taken as Native Institutions.
- (f) Any cases not coming under any of the above rules may be referred to the Comptroller General.

Form 203.

(See Chapter 80, Article 1699.)

Statement of contingent expenditure of the Office of the Accountant General Comptroller for the
months from April to _____ 191 .

PAST YEAR.		CURRENT YEAR.		
From April to	Actuals for whole year.	From April to	Probable requirements for the remaining months of the year.	Budget provision.

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